CITY OF KELSO 2013/2014 BUDGET

CITY OF KELSO

FISCAL YEAR 2013/2014 BUDGET

CITY MANAGER
Stephen Taylor

KELSO CITY COUNCIL

David Futcher, Mayor
Todd McDaniel, Deputy Mayor
Dan Myers
Rick Roberson
Gary Schimmel
Kim Lefebvre
Gary Archer

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ORDINANCE NO. <u>12-3784</u>

AN ORDINANCE RELATING TO MUNICIPAL FINANCE AND ADOPTING A BUDGET FOR THE CITY OF KELSO FOR THE 2013/14 FISCAL YEARS.

THE CITY COUNCIL OF THE CITY OF KELSO DO ORDAIN AS FOLLOWS:

SECTION 1. That the City budget for the ensuing biennium of 2013/2014, as the same now appears in the Office of the City Clerk, be and the same is hereby in all respects adopted and approved.

SECTION 2. That the following are the separate totals of the appropriation total allowed for each of the following classes:

<u>FUND</u>	2013 Budget	2014 Budget
General	\$7,633,948	\$7,642,995
Street	622,358	619,594
Arterial Street	8,038,765	1,314,700
Library	441,266	452,526
Paths & Trails	5,000	-
Kelso Station	47,800	47,800
Stadium	152,250	133,800
Highlander Festival	66,000	66,000
Parks and Recreation	214,576	214,646
Tam O'Shanter Park		-
HUD Grant	229,000	231,000
Façade/Mural	10,000	10,000
Criminal Justice	315,793	323,737
Transportation Improvement District	87,000	175,000
2011 G.O. Bond	208,728	207,580
Capital Projects	40,000	40,000
Solid Waste	1,280,060	1,305,951
Water/Sewer	7,843,259	7,540,142
Water Capital Reserve	1,575,000	423,000
Drainage	907,982	1,007,540
Sewer Capital Reserve	301,300	1,620,300
Water Guarantee Deposit	90,000	90,000
Revenue Bond Fund	***	-

Bond Reserve Fund	-	_
Equipment Reserve	328,356	45,000
Firemen's Pension	215,250	230,250
Airport	<u>1,418,554</u>	<u>1,429,529</u>

TOTAL APPROPRIATIONS \$32,072,245 \$25,171,090

SECTION 3. That the City Clerk be and is hereby authorized and directed to transmit a copy of the budget as adopted to the Division of Municipal Corporations.

SECTION 4. This Ordinance shall be in full force and effect on the first day of January, 2013.

ADOPTED by the City Council and **SIGNED** by the Mayor this 18^{th} day of December, 2012.

ATTEST/AUTHENTICATION:

CITY CLERK

APPROVED AS TO FORM:

OII WALL TORING

PUBLISHED: <u>Dec. 22, 2012</u>

CITY OF KELSO

2013/2014 FINAL BUDGET

COMPARATIVE FUND APPROPRIATION SUMMARY

CITY OF KELSO 2013 FINAL BUDGET FUND SUMMARY

Ending Fund Balance	i dila Dalaille	\$ 1,422,450	305,000	315,000	900.000	21,100	14,000	163,300	1	30.000	14,800	750,250	440	53,000	. 1	1,071,812	48,000	424,540	2,671,519	275,000	190,542	590,200	270,000	110,100	482,200	980,954	312,000	30,084	C - 40 606 204		
Total Expenditures	Sampliade	\$ 7,633,948	622,358	8,038,765	441.266	5,000	47,800	152,250	66,000	214,576	, 1	229,000	10,000	315,793	87,000	332,540	40,000	1,280,060	7,843,259	1,575,000	907,982	356,500	000'06	100	200	328,356	215,250	1,418,554	9.240 5.29.949.296 5.2.302.2611. \$.32.251.557. \$.32.072.245 5.3.178.312 5.32.251.557 5.40.606.287		
Contribution To Fund Bal		·	ı	1	r	ı	ı	,	ı	ı	ı	•	1	•	ı	123,812	. 1	ŧ	•	•	•	55,200		100	200	,	1	1	. \$470 340 1.	710:011	
Appropriated Expenditures	Co imain in CV-	\$ 7,633,948	622,358	8,038,765	441,266	5,000	47,800	152,250	000'99	214,576	•	229,000	10,000	315,793	87,000	208,728	40,000	1,280,060	7,843,259	1,575,000	907,982	301,300	90,000		•	328,356	215,250	1,418,554	\$ 35.070.045	V. VE, V. E. E.	
Total Revenue	1	\$ 7,633,948	622,358	8,038,765	441,266	5,000	47,800	152,250	96,000	214,576	ı	229,000	10,000	315,793	87,000	332,540	40,000	1,280,060	7,843,259	1,575,000	907,982	356,500	000'06	100	200	328,356	215,250	1,418,554	\$32 254 557		
Beg Cash Required		\$ 114,550	•	t	1	3,900	I	16,700	10,000	1	ı	169,750	t	3,000	1	1	1	90,460	408,481	955,000	359,458	•	,	•		130,046	ı	40,916	\$ 2.302.261		
Budgeted Revenue	:	\$ 7,519,398	622,358	8,038,765	441,266	1,100	47,800	135,550	56,000	214,576	1	59,250	10,000	312,793	87,000	332,540	40,000	<u></u>	7	620,000	548,524	356,500	000'06	100	200	198,310	215,250	1,377,638	\$ 29:949:296:		
Beginning Fund Balance		2 1,537,000	305,000	315,000	000'09	25,000	14,000	180,000	10,000	30,000	14,800	920,000	440	56,000	•	948,000	48,000	515,000	3,080,000	1,230,000	550,000	535,000	270,000	110,000	482,000	1,111,000	312,000	71,000	\$12.729.240		
FUND DESCRIPTION		GENERAL FUND	STREET MAINTENANCE FUND	ARTERIAL STREET FUND	LIBRARY FUND	PATHS & TRAILS FUND	KELSO STATION FUND	STADIUM FUND	HIGHLANDER FESTIVAL FUND	PARKS & RECREATION FUND	TAM O'SHANTER PARK FUND	HUD GRANT FUND	FACADE IMPROVEMENT FUND	CRIMINAL JUSTICE FUND	TBD FUND	2003 G.O. BOND FUND	CAPITAL PROJECTS FUND	SOLID WASTE FUND	WATER/SEWER FUND	WATER CAPITAL RESERVE FUND	DRAINAGE FUND	SEWER CAPITAL RESERVE FUND	WATER GUARANTEE DEPOSIT FUND	W/S IMPROV/REFUND BOND FUND	W/S REVENUE BOND RES FUND	EQUIPMENT RESERVE FUND	FIREMEN'S PENSION FUND	AIRPORT AGENCY FUND	TOTAL		
FUND #		5	5	102	5	704	105	106	107	92	-	4.7	115	22	125	206	301	405	403	404	407	408	409	413	414	202	904	905	Consta		

CITY OF KELSO 2014 FINAL BUDGET

FUND SUMMARY

							- To a second se		
.\$10.156.248.	335.670 \$ 25.506.760 \$ 10.156.248	\$ 335.670	785,713 \$25,506,760 \$25,171,090 \$	\$ 25,506,760		291 \$ 24,721,047 \$	\$ 10,606,291	TOTAL	
1,762	1,429,529	,	1,429,529	1,429,529	28,322	1,401,207	30,084	AIRPORT AGENCY FUND	602
312,000	230,250	•	230,250	230,250	ı	230,250	312,000	FIREMEN'S PENSION FUND	901
1,134,264	198,310	153,310	45,000	198,310	ı	198,310	980,954	EQUIPMENT RESERVE FUND	205
482,450	250	250	1	250	1	250	482,200	W/S REVENUE BOND RES FUND	414
110,200	100	100	,	100	1	190	110,100	W/S IMPROV/REFUND BOND FUND	4 8
270,000	000'06	ł	90,000	90,000	ı	90,000	270	WATER GUARANTEE DEPOSIT FUND	409
251,400	1,620,300	ł	1,620,300	1,620,300	338,800	1,281,500	290	SEWER CAPITAL RESERVE FUND	408
240,202	1,057,200	49,660	1,007,540	1,057,200	•	1,057,200	190,542	DRAINAGE FUND	407
247,000	423,000	•	423,000	423,000	28,000	395,000		WATER CAPITAL RESERVE FUND	404
2,652,079	7,540,142	•	7,540,142	7,540,142	19,440	7,520,702	2,671,519	WATER/SEWER FUND	403
342,689	1,305,951	ı	1,305,951	1,305,951	81,851	1,224,100	424,540	SOLID WASTE FUND	402
48,000	40,000	•	40,000	40,000	•	40,000	48,000	CAPITAL PROJECTS FUND	304
1,201,312	337,080	129,500	207,580	337,080	,	337,080	1,071,812	2003 G.O. BOND FUND	506
t	175,000	1	175,000	175,000	,	175,000	ı	TBD FUND	125
50,000	323,737		323,737	323,737	3,000	320,737	53,000	CRIMINAL JUSTICE FUND	120
440	10,000	ŧ	10,000	10,000	•	10,000	440	FACADE IMPROVEMENT FUND	115
580,500	231,000	1	231,000	231,000	169,750	61,250	750,250	HUD GRANT FUND	4.
14,800	,	ı	•	•	•	'	14,800	TAM O'SHANTER PARK FUND	111
30,000	214,646	,	214,646	214,646	ı	214,646	30,000	PARKS & RECREATION FUND	108
ı	000'99	ŀ	96,000	000'99	ı	000'99	1	HIGHLANDER FESTIVAL FUND	107
165,050	135,550	1,750	133,800	135,550	ı	135,550	163,300	STADIUM FUND	90
14,000	47,800	1	47,800	47,800	•	47,800	14,000	KELSO STATION FUND	105
22,200	1,100	1,100	1	1,100	1	1,100	21,100	PATHS & TRAILS FUND	6 4 4
000'09	452,526	•	452,526	452,526	t	452,526	90,000	LIBRARY FUND	133
315,000	1,314,700	1	1,314,700	1,314,700	•	1,314,700	315,000	ARTERIAL STREET FUND	102
305,000	619,594	ŀ	619,594	619,594	1	619,594	305,000	STREET MAINTENANCE FUND	101
\$ 1,305,900	\$ 7,642,995	1 69	\$ 7,642,995	\$ 7,642,995	\$ 116,550	\$ 7,526,445	\$ 1,422,450	GENERAL FUND	001
Ending Fund Balance	Total Expenditures	Contribution To Fund Bal	Appropriated Expenditures	Total Revenue	Beg Cash Required	Budgeted Revenue	Beginning Fund Balance	FUND DESCRIPTION	FUND #
口かんごう	10,40		Appropriator	Total	Bed Cach	Ridgeton	Reginning		

GENERAL FUND

			2013/2014 FINAL BUDGET		
FUND:	001 [DEPT	·: 00		
5.000					
BASUB 308	DO ELE	OBJ 00	ACCOUNT DESCRIPTION BEGINNING FUND BALANCE	2013	2014
308	00	00		\$ 114,550	\$ 116,550
311	10	00	Beginning cash required for operations GENERAL PROPERTY TAXES	4 1 A E E E A	4 400 404
311	10	00		1,145,554	1,163,164
313	40	- 00	General Fund's allocated portion of Property Taxes. LOCAL RETAIL SALES AND USE TAXES	4 040 004	000 000
313	10	00		1,018,281	996,322
040	74		General Fund's allocated portion of Sales and Use Taxes.	145.000	450.000
313	71	00		145,000	150,000
			This portion of sales tax is to be used exclusively for criminal justice purposes.		
314	52	00	, , , , , , , , , , , , , , , , , , ,	242,000	232,000
			Represents 8% tax on gross water receipts.		
314	52	01	B & O TAX - WATER (WATER UTILITY)	55,000	55,000
			Represents 2% tax on gross water receipts. (For Fire Suppression) B & O TAX - SEWER (SEWER UTILITY)		
314	54	00		385,000	372,000
			Represents 8% tax on gross sewer receipts.		
314	55	00	B & O TAX - GARBAGE (SOLID WASTE FUND)	97,000	90,000
			Represents 8% tax on gross garbage collection receipts.		
316	10	00	Represents 8% tax on gross garbage collection receipts. BUSINESS AND OCCUPATIONAL TAXES	530,000	530,000
			Based on \$1/thousand of gross receipts for Wholesale, Retail , Manufact & Contra	·	·
316	10	10	Based on \$1/thousand of gross receipts for Wholesale, Retail, Manufact & Contra BUSINESS AND OCCUPATIONAL TAXES - MISC	128,000	128,000
l			Based on \$2/thousand of gross receipts from service activities.	·	·
316	20	00	ADMISSIONS TAXES	58,000	58,000
			5% tax on theater patrons.	,	•
316	43	00	B & O TAX - GAS	75,000	75,000
			6% Tax on gross sales.	· - ,	,
316	46	00	B & O TAX - CABLE TV	105,000	105,000
.	'*		6% Tax on gross sales.	100,000	,00,000
316	47	10	B & O TAX - TELEPHONE	120,000	120,000
""	''		6% Tax on gross sales.	120,000	120,000
316	47	30	B & O TAX - CELLULAR PHONES	180,000	180,000
0,0	'''			100,000	100,000
316	51	00	6% Tax on gross sales. B & O TAX - ELECTRIC (PUD)	671,000	676,000
310	'	00	,	07 1,000	070,000
316	70	00	6% Tax on gross sales. CITY UTILITY TAX	840,000	845,000
310	'	00		040,000	040,000
317	20	00	Represents 10% tax on gross water/sewer/sanitary utility sales. LEASEHOLD EXCISE TAX	2.000	2 000
317	20			2,000	2,000
047	F0	00	Lease tax rebated to City by the State based on leased City properties. GAMBLING EXCISE TAXES	00.000	20.000
317	50	00		36,000	36,000
240		-00	The City of Kelso taxes gambling; i.e. pull tabs, bingo, card games, etc.		
319	60	00	B & O TAX PENALTY	4,000	4,000
			Late payment penalties. GAMBLING TAX PENALTY		
319	80	00		500	500
			Late payment penalties.		***
				1	

GENERAL FUND

FUND: (004 F	EDT	· 00		
			. 00		
BASUB	ELE		ACCOUNT DESCRIPTION	2013	2014
321	00	00	BUSINESS LICENSES	74,000	74,000
321	00	10	Business License Fee @ \$50.00 per business. BUSINESS LICENSES - MISC	1,500	1,500
021	00		Misc licenses.	1,000	1,000
321	70		AMUSEMENT LICENSES	12,000	12,000
			A \$56 fee for each skill game machine or amusement device. BUSINESS LICENSE PENALTY		
321	80	00		5,000	5,000
	40		Fee for late renewal of Business License @ 25.00	100 000	400 000
322	10	00	BUILDING PERMITS	100,000	100,000
322	90	00	Construction permit fees for building, plumbing, etc., including Plan Check fees. GUN PERMITS	1,500	1,500
322	90	00	Receipts for concealed pistol licenses.	1,000	1,000
333	00	00	FEDERAL GRANTS	21,000	21,000
			Misc, Grants	.,	•
334	00		STATE GRANTS	85,000	35,000
			Misc. Grants		
335	00		P.U.D. PRIVILEGE TAX	78,000	78,000
200	00	00	Public Utility District pass through from the State. CITY ASSISTANCE	20,000	25 000
336	00	98		30,000	35,000
336	06	94	Funding to partially replace monies lost by the repeal of the Motor Vehicle Excise LIQUOR EXCISE TAX	10,000	33,550
000	"	7	City share of statewide collection of liquor taxes.	10,000	00,000
336	06	95	LIQUOR BOARD PROFITS	105,000	105,000
			City share of State liquor sales profits.		-
338	21	00	LÁW ENFORCEMENT - INTERGOVERNMENTAL	230,000	230,000
			Kelso School District.		
341	26	00	RECORDS SURCHARGE - HOUSING	15,000	15,000
244	- 00	00	Document recording surcharge charged by County. PHOTOCOPIES/DUPLICATION	4.000	1 200
341	60	UU		1,200	1,200
342	20	00	Receipts for duplication and photocopying of documents and records. FIRE INSPECTION FEES		50,000
042	20	00			00,000
343	20	00	ENGINEERING FEES & CHARGES	40,000	40,000
			Right of way permits, side sewer, driveway and sidewalk permits, bid spec and blue		
345	80	00	PLANNING & ZONING FEES	7,500	7,500
			Charges for variances, conditional uses, zone changes, annexations.	10.000	40.000
349	14		INTERFUND SERVICES PROVIDED TO FUND 403	18,000	18,000
349	14	01	Reimbursement to the General fund for city hall building costs. INTERFUND SERVICES PROVIDED TO FUND 101	16,609	16,695
349	14			10,009	10,090
349	14	02	Revenue to the General Fund for various services provided to other funds. INTERFUND SERVICES PROVIDED TO FUND 103	22,284	22,354
""	`	J	Revenue to the General Fund for various services provided to other funds.		
			,	***************************************	
				L	

GENERAL FUND

BASUB	ELE	OB.I	ACCOUNT DESCRIPTION	2013	2014
349	14		INTERFUND SERVICES PROVIDED TO FUND 402	65,846	66,28
			Revenue to the General Fund for various services provided to other funds.		
349	14	06	INTERFUND SERVICES PROVIDED TO FUND 403	320,365	322,09
349	14	07	Revenue to the General Fund for various services provided to other funds. INTERFUND SERVICES PROVIDED TO FUND 407	53,859	54,38
0 10	1-4	Ŭ,	Revenue to the General Fund for various services provided to other funds.	00,000	04,00
349	14	09	INTERFUND SERVICES PROVIDED TO FUND 420	30,000	30,00
			Revenue to the General Fund for various services provided to other funds.	·	
349	32	00	ENGINEERING SERVICES	180,000	180,00
054	<u> </u>		Revenue for engineering services performed for other funds.	405.000	400.07
351	50	00	FINES & FORFEITS	135,000	130,00
359	90	01	City's share of fines or forfeitures collected through the Municipal Court. FORFEIT PROPERTY	500	50
000	30	01	I OKI ETI I KOI EKTI	300	30
361	10	00	INVESTMENT INTEREST	7,500	7,50
			Investment of General Fund reserves.	ĺ	,
361	40	00	SALES & USE TAX INTEREST	800	90
000			State distribution of sales and use taxes collected and invested by the state.		
366	10	00	I.F. LOAN REPAYMENT - INTEREST	100	-
367	19	00	From loan to Stadium Fund for parking lot at Stan Rister stadium. TREE LIGHTING CEREMONY	7,500	7,50
307	10	00	Contributions for Tree Lighting Ceremony at the Depot.	7,500	7,00
369	20	00	UNCLAIMED PROPERTY SALES	1,000	1,00
	·		Represents sale of unclaimed property.	-,	.,
369	90	00	MÍSCELLANĚOUS REVENUÉS	5,000	5,00
			Miscellaneous revenue sources - NSF check fees, fireworks fees and fingerprints.		
395	20	00	DAMAGE RECOVERIES	1,000	1,00
					
					·····

CITY COUNCIL

ACCOUNT DESCRIPTION COUNCIL/MAYOR SALARIES Mayor receives \$800 per month, Council members receive \$400 per month. ADMINISTRATIVE SECRETARY SALARY Council pays 50% of this position's salary. COUNCIL/MAYOR BENEFITS Represents FICA, Unemployment, Worker's Compensation, and DRS costs. ADMINISTRATIVE SECRETARY BENEFITS Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc. OFFICE SUPPLIES Various office supplies and photocopies. MAYOR TRAVEL Pays travel costs for seminars and conferences. COUNCIL EDUCATION Registration fees for seminars and conferences. MAYOR EDUCATION Registration fees for seminars and conferences. MAYOR EDUCATION Registration fees for seminars and conferences.	2013 \$ 38,400 24,596 2,996 12,290 1,000 2,500 500 200	2014 \$ 38,40 24,59 12,29 1,00 1,00 2,50 50
ADMINISTRATIVE SECRETARY SALARY Council pays 50% of this position's salary. COUNCIL/MAYOR BENEFITS Represents FICA, Unemployment, Worker's Compensation, and DRS costs. ADMINISTRATIVE SECRETARY BENEFITS Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc. OFFICE SUPPLIES Various office supplies and photocopies. MAYOR TRAVEL Pays travel costs for seminars and conferences. COUNCIL EDUCATION Registration fees for seminars and conferences. COUNCIL MISCELLANEOUS Various miscellaneous expenditures.	2,996 12,290 1,000 1,000 2,500 500	2,99 12,29 1,00 1,00 2,50
Council pays 50% of this position's salary. COUNCIL/MAYOR BENEFITS Represents FICA, Unemployment, Worker's Compensation, and DRS costs. COI ADMINISTRATIVE SECRETARY BENEFITS Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc. OFFICE SUPPLIES Various office supplies and photocopies. MAYOR TRAVEL Pays travel costs for seminars and conferences. COUNCIL EDUCATION Registration fees for seminars and conferences. COUNCIL MISCELLANEOUS Various miscellaneous expenditures.	2,996 12,290 1,000 1,000 2,500 500	2,99 12,29 1,00 1,00 2,50
200 COUNCIL/MAYOR BENEFITS Represents FICA, Unemployment, Worker's Compensation, and DRS costs. 201 ADMINISTRATIVE SECRETARY BENEFITS Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc. 310 OFFICE SUPPLIES Various office supplies and photocopies. 431 MAYOR TRAVEL Pays travel costs for seminars and conferences. 491 COUNCIL EDUCATION Registration fees for seminars and conferences. 492 COUNCIL MISCELLANEOUS Various miscellaneous expenditures. 493 MAYOR EDUCATION	12,290 1,000 1,000 2,500 500	12,29 1,00 1,00 2,50
Represents FICA, Unemployment, Worker's Compensation, and DRS costs. ADMINISTRATIVE SECRETARY BENEFITS Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc. OFFICE SUPPLIES Various office supplies and photocopies. MAYOR TRAVEL Pays travel costs for seminars and conferences. COUNCIL EDUCATION Registration fees for seminars and conferences. COUNCIL MISCELLANEOUS Various miscellaneous expenditures.	12,290 1,000 1,000 2,500 500	12,29 1,00 1,00 2,50
ADMINISTRATIVE SECRETARY BENEFITS Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc. OFFICE SUPPLIES Various office supplies and photocopies. ASI MAYOR TRAVEL Pays travel costs for seminars and conferences. COUNCIL EDUCATION Registration fees for seminars and conferences. COUNCIL MISCELLANEOUS Various miscellaneous expenditures.	1,000 1,000 2,500 500	1,00 1,00 2,50
Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc. OFFICE SUPPLIES Various office supplies and photocopies. IN MAYOR TRAVEL Pays travel costs for seminars and conferences. COUNCIL EDUCATION Registration fees for seminars and conferences. COUNCIL MISCELLANEOUS Various miscellaneous expenditures.	1,000 1,000 2,500 500	1,00 1,00 2,50
131 OFFICE SUPPLIES Various office supplies and photocopies. 131 MAYOR TRAVEL Pays travel costs for seminars and conferences. 131 COUNCIL EDUCATION Registration fees for seminars and conferences. 132 COUNCIL MISCELLANEOUS Various miscellaneous expenditures. 133 MAYOR EDUCATION	1,000 2,500 500	1,00 2,50
Various office supplies and photocopies. HAMAYOR TRAVEL Pays travel costs for seminars and conferences. HOI COUNCIL EDUCATION Registration fees for seminars and conferences. HOI COUNCIL MISCELLANEOUS Various miscellaneous expenditures. HOI MAYOR EDUCATION	1,000 2,500 500	1,00 2,50
131 MAYOR TRAVEL Pays travel costs for seminars and conferences. 191 COUNCIL EDUCATION Registration fees for seminars and conferences. 192 COUNCIL MISCELLANEOUS Various miscellaneous expenditures. 193 MAYOR EDUCATION	2,500	2,50
Pays travel costs for seminars and conferences. 491 COUNCIL EDUCATION Registration fees for seminars and conferences. 492 COUNCIL MISCELLANEOUS Various miscellaneous expenditures. 493 MAYOR EDUCATION	2,500	2,50
491 COUNCIL EDUCATION Registration fees for seminars and conferences. 492 COUNCIL MISCELLANEOUS Various miscellaneous expenditures. 493 MAYOR EDUCATION	500	50
Registration fees for seminars and conferences. 192 COUNCIL MISCELLANEOUS Various miscellaneous expenditures. 193 MAYOR EDUCATION	500	50
192 COUNCIL MISCELLANEOUS Various miscellaneous expenditures. 193 MAYOR EDUCATION		
Various miscellaneous expenditures. 493 MAYOR EDUCATION		
193 MAYOR EDUCATION	200	20
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Registration jets for seminars und conferences.		
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MUNICIPAL COURT 2013/2014 FINAL BUDGET FUND: 001 DEPT: 02 BASUB ELE OBJ ACCOUNT DESCRIPTION 2013 2014 50 413 PUBLIC DEFENDER 72,800 72,800 512 512 50 414 JURORS AND WITNESSES 800 800 512 50 415 INTERPRETERS 9,000 9,000 512 50 416 ADDITIONAL ATTORNEYS 4,500 4,500 Cost of cases where public defender has a conflict of interest. 512 450 COURTROOM RENTAL/OVERHEAD 50 6,000 6,000 Negotiated figure between Cowlitz County and the City of Kelso. 490 CONTRACT SERVICES MUNICIPAL COURT 512 50 110,000 115,000 Contract between the City and Municipal Court based on number of cases.

\$ 203,100 \$ 208,100

MUNICIPAL COURT TOTAL

CITY MANAGER

BASUB	ELE		ACCOUNT DESCRIPTION	2013	2014
513	10	100	MANAGER'S SALARY	\$ 110,000	\$ 110,0
513	10	101	ADMINISTRATIVE SECRETARY SALARY	24,596	25,5
513	10	200	City Manager's office pays 50% this position's salary. MANAGER'S BENEFITS	42,279	42,2
010	10	200	Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.	72,210	72,2
513	10	201	ADMINISTRATIVE SECRETARY BENEFITS	12,290	12,2
	40	0.10	Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.		
513	10	310	OFFICE SUPPLIES	1,100	1,1
513	10	420	Cost of clerical/office supplies. TELEPHONE	1,300	1,3
010	10	720	FAX and internet.	1,000	1,0
513	10	430	TRAVEL	2,500	2,5
			Travel and registration for various seminars and training.		
513	10	431	CAR MILEAGE	1,500	1,5
513	10	470	Reimburse for use of personal car on City Business. UTILITIES	4 750	
013	10		Costs for Water/Sewer/Power/Garbage.	1,750	1,7
513	10		DUES AND SUBSCRIPTIONS	1,050	1,0
			Membership in WCMA.	1,000	.,0
513	10		MISCELLANEOUS EXPENSES	2,500	2,5
			Includes cost of manager's annual evaluation.		
513	50	450	PHOTOCOPIER LEASE PAYMENT	3,000	3,0
			Manager's share of lease costs for photocopier.		

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FINANCE 2013/2014 FINAL BUDGET FUND: 001 DEPT: 04 BASUB ELE OBJ ACCOUNT DESCRIPTION 2013 2014 514 10 100 SALARIES 362,783 364,797 Pays salaries for 7 full-time employees. 110 OVERTIME 514 10 2,000 2,000 514 10 200 BENEFITS 194,974 195,313 Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc. 20 310 OFFICE SUPPLIES 514 1,000 1,000 Cost of clerical/office supplies, including software. 514 20 420 TELÉPHONE 2,250 2,250 FAX and internet. 514 20 430 TRAVEL AND STAFF TRAINING 3,500 3,500 Continuing professional education, WFOA conference and various seminars/workshops. 470 UTILITIES 514 20 6,850 6,900 Costs for Water/Sewer/Power/Garbage. 514 20 490 MISCELLANEOUS EXPENSES 1,000 1,000 Dues, subscriptions and memberships. 594 14 642 DATA PROCESSING EQUIPMENT 1,500 1,500 To update various computer equipment. FINANCE TOTAL \$ 575,857 \$ 578,260

CITY ATTORNEY

			2013/2014 FINAL BUDGET		
FUND: (001 I	DEPT	ĵ: 05		
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
515	21	110	LEGAL ASSISTANT SALARY	\$ 9,000	\$ 9,000
515	21	210	LEGAL ASSISTANT BENEFITS	1,516	1,516
515	21	110	City's costs for Health, DRS, FICA, Worker's Comp. Etc.	90,000	90,000
310	21		City's cost to contract out for legal assistance.	30,000	30,000
515	22	310	OFFICE SUPPLIES	3,500	3,500
E16	33	1 420 ·	Various office supplies & legal supplies, including photocopies.	500	E00
515	22	1	TELEPHONE Postage, FAX and internet charges.	500	500
515	22	430	TRAVEL/TRAINING	1,000	1,000
			Travel costs for seminars and conferences.		
515	22		UTILITIES	1,000	1,000
515	22	480	Costs for water/sewer/power/garbage. HARDWARE MAINTENANCE	250	250
010	22	1	Computer hardware maintenance.	200	200
515	22	491	MISCELLANEOUS EXPENSES	1,000	1,000
			Dues, subscriptions and memberships.		I
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	<u></u>	<u> </u>	<u> </u>		
			CITY ATTORNEY TOTAL	\$ 107,766	\$ 107,766
		1	OTT ATTOMICT TOTAL	<u>zonomonani pranceo g</u>	<u> </u>

POLICE

FUND: (001 [DEPT	: 06		
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
521	10		SALARIES - ADMINISTRATION	\$ 191,641	\$ 192,058
			Administrative positions include: 1 Chief, and 1 Captain.		
521	10	200	BENEFITS - ADMINISTRATION	70,606	70,661
E04	40	040	Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.	4 500	4 500
521	10	210	UNIFORMS AND EQUIPMENT	1,500	1,500
521	10	230	Contract uniform items. EDUCATIONAL INCENTIVE	16,065	18,000
	••		Incentive pay for advanced education accomplishment.	,0,000	.0,000
521	10	420	TELEPHÓNE/POSTAGE	25,000	25,000
			FAX, internet, cellular phones, pagers and postage.		
521	10	430	TRAVEL	8,000	8,500
521	10	460	Seminars, training, tuition, lodging and investigations. LEOFF RETIREE BENEFITS	185,000	195,000
VZ 1	10	400	Pays hospital, medical and insurance premiums for retired LEOFF 1 officers.	100,000	190,000
521	10	470	UTILITIES	17,500	18,000
			Water/Sewer/Power/Garbage.	·	•
521	20	110	SALARIES - OPERATIONS	1,461,991	1,463,386
50.1	-00	400	Pays salaries for 21 uniformed officers.	3.75.555	
521	20	130	OVERTIME	140,000	140,000
521	20	200	Covers personnel shortages, vacations, emergencies, sick time, etc. BENEFITS	644,470	644,656
0L1			Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.	0,7-7,-1,0	0.17,000
521	20	210	UNIFORMS AND EQUIPMENT	20,000	20,000
			Contract uniform items.	_	
521	20	310	SUPPLIES	35,500	35,500
521	20	211	Citations, office supplies, flares, batteries, ammunition, etc. SUPPLIES - RESERVES	3,000	3,000
021	20	311	Group insurance, badges, ID and bulletproof vests.	3,000	3,000
521	20	350	TOOLS AND EQUIPMENT	21,000	21,000
			Special equipment. Includes bulletproof vests.	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
521	20	490	DUES AND SUBSCRIPTIONS *	2,500	2,500
504		1.15	Police periodicals, newspapers, dues to various State/Federal orgs.		
521	21	410	INVESTIGATIVE SPECIAL ASSISTANCE	3,000	3,000
521	40	430	Interpreters, transportation and investigative costs. LAW ENFORCEMENT TRAINING	15,000	15,000
021	70	750	In-service training, career level certification and tuition and lodging for officers.	10,000	10,000
521	50	320	VEHICLE FUEL	50,000	50,000
				·	-
521	50	480	STATION REPAIR AND MAINTENANCE	1,000	1,000
E04		400	Repairs to station building and facilities.	4.500	F 000
521	50	482	SOFTWARE MAINTENANCE	4,500	5,000
			Misc. computer software maintenance.		
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POLICE 2013/2014 FINAL BUDGET FUND: 001 DEPT: 06 BASUB ELE OBJ ACCOUNT DESCRIPTION 2013 2014 50 483 VEHICLE MAINTENANCE 521 40,000 40,000 410 POLICE SCIENCE PROGRAM 521 90 48,000 48,000 Instructor's fees. 490 CONTRACTUAL 521 90 38,000 38,000 Photo processing, cleaning, radio repair, insurance and technical support. 940 EQUIPMENT RESERVE 521 90 40,000 40,000 Purchase of one car in 2013 and 2014, POLICE TOTAL \$3,083,273 \$3,098,761

POLICE RECORDS 2013/2014 FINAL BUDGET FUND: 001 DEPT: 07 BASUB ELE OBJ 2013 ACCOUNT DESCRIPTION 2014 100 SALARIES 528 80 137,341 138,303 Cost for three records specialists. Includes part-time. 528 80 110 OVÉRTIME 1,500 1,500 Covers costs related to emergencies and personnel shortages. 200 BENEFITS 528 80 71,192 71,354 Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc. 510 911 SERVICE 528 80 163,000 163,000 Contract with Cowlitz County for dispatch services. 511 PAYMENT TO COWLITZ COUNTY 528 80 28,000 28,000 Contract with Cowlitz County for Records Management system to be paid over 5 years. Includes software maintenance. \$ 401,033 \$ 402,157 POLICE RECORDS TOTAL

OFFENDER SERVICES / JAIL

UND:	001 I	DEPT	: 08				
SASUB 523	ELE	OBJ	ACCOUNT DESCRIPTION OFFENDER SERVICES	<u> </u>	2013 12,000		2014 12,00
020	60		Evaluations, screenings, bail studies, probation services, inmate medical expenses.	\$	12,000	\$	12,00
523	60	510	JAIL		300,000		300,00
		f	Jail costs and electronic monitoring.		,		
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			OFFENDER SERVICES / JAIL TOTAL	\$	312,000	`\$::	312.0

NON-DEPARTMENTAL

FUND: (004	NEDT	· na		
I DIND. I	 1	JLF I	. 00		
BASUB		OBJ	ACCOUNT DESCRIPTION .	2013	2014
511	70	410	ELECTION EXPENSES	\$ 21,000	\$ 13,000
F4.4		540	City share of election and voter registration costs.	00.000	00.000
514	23	510	STATE EXAMINER'S CHARGES	20,000	20,000
514	30	310	Pays for annual audit of City by the State Auditors Office. OFFICIAL PUBLICATIONS	1,000	1,000
314	30	310	Publishing ordinances, titles and official documents as required.	1,000	1,000
515	20	491	CITY CODE UPDATE	3,500	3,500
•	- •	'`	Codifies/prints new ordinances and incorporates into Code Book.		5,555
516	10	490	CIVIL SERVICE COMMISSION EXPENSE	2,000	2,000
			Cost of Civil Service Secretary & legal services, purchase of tests & misc.		
517	60	310	SAFETY/LOSS CONTROL	1,500	1,500
			Pays for safety films, seminars, First Aid training and safety recognition.		
517	70	410	UNEMPLOYMENT AND L & I CLAIMS SERVICE	4,500	4,500
E47		400	Pays D.J. Witmer to review all unemployment and L&I claims.	4 000	4 000
517	90	490	EMPLOYEE WELLNESS	1,000	1,000
517	90	491	Pays for supplies, health screening, workshops, fitness, & health programs. WELLNESS PROGRAM	1,500	1,500
317	90	491	Funded by donations	1,500	1,500
518	10	310	OFFICE AND OPERATING SUPPLY	16,500	16,500
010	'`		Paper, forms, envelopes, etc. used in operation of General Fund.	,0,000	10,000
518	10	420	PHONE/POSTAGE	55,000	55,000
			Pays line charges, long distance and all postage for General Fund business.	· ·	·
518	10	470	UTILITIES	32,000	33,000
			Pays for utilities of common areas in City Hall.		
518	10	481	BUILDING REPAIRS	25,000	25,000
740		140	For maintenance of HVAC at City Hall.	00.000	00.000
518	30	410	BUILDING CUSTODIAL	23,000	23,000
518	30	411	Custodial services for City Hall. PROFESSIONAL SERVICES	20,000	20,000
010	30	4	Labor negotiation fees and other services.	20,000	20,000
518	80	310	DATA PROCESSING SUPPLIES	8,500	8,500
0.0					0,000
518	80	410	Toner, paper, maintenance supplies for AS400 and network printers. DATA PROCESSING SOFTWARE	5,000	5,000
			Software purchases and upgrades.		
518	80	480	HARDWARE MAINTÉNANCE	4,000	4,000
			Computer hardware and office machine maintenance.		
518	80	481	SOFTWARE MAINTENANCE	17,100	17,600
		110	Computer software maintenance.	<u> </u>	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
518	86	410	CONTRACT SERVICES	61,475	63,012
E40	90	460	Contract with Compass Lane Inc. for computer hardware/software applications. LIABILITY/FIRE/AUTO/FIDELITY INSURANCE	230,000	235,000
519	ิลก	460		230,000	230,000
		<u> </u>	General Fund portion of WCIA assessment.	-	

NON-DEPARTMENTAL

519	90		ACCOUNT DESCRIPTION	2013	2014
	90	490	DUES - AWC	7,400	7,400
519	90	402	Association of Washington Cities. MISCELLANEOUS EXPENSES	22,500	22,500
313	30	402	Miscellaneous bank and state pool charges.	22,000	22,000
519	90	493	CHAMBER DUES	675	67
- F40	-00	404	Dues and miscellaneous purchases.	40.000	40.00
519	90	494	COWLITZ EDC DUES Pays membership in Economic Development Council.	10,000	10,000
525	60	410	EMERGENCY MANAGEMENT	22,000	22,000
			City share of emergency management services through Cowlitz County.		
531	40		DIKING/DRAINAGE TAX	12,000	12,000
531	70	410	Tax paid by City on City properties for diking district services. SW WASHINGTON AIR POLLUTION AUTHORITY	4,000	4,000
001	, 0			4,000	-4,000
539	30	410	Kelso's cost for administration of WA Clean Air regulations. ANIMAL CONTROL CONTRACT	63,000	62,000
	-70	400	Contract with Cowlitz County Humane Society for animal control. GOVERNMENTAL CONFERENCE DUES	24.000	24.000
558	70	490	Basic services from Cowlitz/Wahkiakum Council of Governments.	31,000	31,000
559	20	490	AFFORDABLE HOUSING	15,000	15,000
			For housing projects for very low income persons. Funded by County records su TREE LIGHTING CEREMONY	rcharge.	
573	90	490			7,50
594	19	642	For the annual lighting of the Christmas Tree at the Depot. Financed by contrib DATA PROCESSING EQUIPMENT	1000 discours	
	,,	0 12	STATE OF THE STATE	0 1,100	
597	00	002	TRANSFER TO 2011 G.O. BOND FUND (FUND 206)	141,119	145,608
507	00	005	For redemption of 2003 G.O. Bond. TRANSFER TO AIRPORT FUND (FUND 602)	60,000	60.00
597	UU	005	Annual operating contribution.	60,000	60,000
597	00	006	TRANSFER TO KELSO STATION FUND (FUND 105)	24,484	24,48
			Annual operating contribution.		·····
597	00	007	TRANSFER TO ARTERIAL STREET FUND (FUND 102)	329,550	329,550
597	00	010	For overlay program. TRANSFER TO WATER/SEWER FUND (FUND 403)	55,000	55,00
	••	010	For maintenance of fire suppression infrastructure.	00,000	00,00
					·····

ENGINEERING

BASUB			ACCOUNT DESCRIPTION	2013		2014
532	10	100	SALARIES	\$ 366,2	92 \$	370,113
532	10	110	Pays salaries for 6 full-time equivalent positions. OVERTIME		500	500
002						
532	10	120	PART TIME HELP	9,0	000	9,000
532	10	200	BENEFITS	171,3	92	172,120
532	40	240	Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc. SUPPLIES			C 000
032	10	310	Includes office, surveying, engineering supplies and, software upgrades.	6,0	000	6,000
532	10	350	EQUIPMENT/DRAFTER	10,0	000	10,000
	40	440	Drafting, reproduction supplies, software (ARC Map 30) and equipment. PROFESSIONAL SERVICES	54.7		54.00
532	10	l .		51,0	000	51,000
532	10	420	Plan reviews and consulting. TELEPHONE/POSTAGE	4,0	000	4,000
532	10	400	FAX, cellular phones, internet & postage. TRAVEL/TRAINING			0.000
532	10			9,0	000	9,000
532	10		Miscellaneous training including CAD and GPS. LEGAL ADVERTISING	1,0	000	1,000
532	10	470	Cost of print ads and legal notices. BUILDING UTILITIES	2,9	000	3,000
002	10		Water/Sewer/Electric/Garbage.	Z-1,	.00	0,000
532	10	480	HARDWARE MAINTENANCE	1,5	00	1,500
532	10	490	Computer hardware maintenance. MISCELLANEOUS EXPENSES	2,5	000	2,500
			Dues, subscriptions and memberships.			2,00
532	10	940	EQUIPMENT RESERVE - DEPRECIATION	3,0	00	3,000
532	50	320	For the future purchase of vehicles. FUEL - VEHICLES	2,0	inn	2,000
	00					2,000
532	50	480	VEHICLE MAINTENANCE	1,0	00	1,000
594	32	642	DATA PROCESSING EQUIPMENT	4,0	00	4,000
594	32	643	EQUIPMENT	10,0	00	7,000

COMMUNITY DEVELOPMENT & PLANNING

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
524	20		INSPECTORS SALARY	\$ 25,000	\$ 25,0
EOA	20	404	Salary for part-time Building Inspector. DEPARTMENTAL ASSISTANT'S SALARY	44.079	44.4
524	20	101		44,078	44,1
524	20	110	Salary for Community Development Department Assistant. OVERTIME	3,000	3,0
				-,	
524	20	200	BENEFITS	36,116	37,0
F0.4	20		City's costs for Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.		
524	20	410	PROFESSIONAL SERVICES	35,000	35,0
524	90	410	INTEGRATED PLANNING GRANT	50,000	_
558	60	400	SALARIES	73,012	73,0
555	00	100	Includes Community Development Manager.	13,012	/3,0
558	60	200	BENEFITS	31,049	31,0
	-	-	Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.		,-
558	60	310	SUPPLIES	11,000	11,5
			Cost of normal clerical/office supplies.		
558	60	421	TELEPHONE/POSTAGE	4,500	4,7
558	60	430	FAX, internet, cellular phones and postage. TRAVEL/TRAINING	5,500	5,5
000	00	400	Pays travel costs and registrations for seminars.	5,500	0,0
558	60	440	LEGAL ADVERTISING	6,000	6,3
	-		Publication of legal notices.	-1	-1-
558	60		UTILITIES	2,300	2,4
		100	Comm Dev/Planning share of Water/Sewer/Power/Garbage.		
558	60		HARDWARE MAINTENANCE	2,000	2,1
558	60		Computer hardware maintenance. MISCELLANEOUS EXPENSES	2 000	2 4
556	00	430	Dues, subscriptions and memberships.	3,000	3,1
559	10	100	SALARY - NUISANCE ABATEMENT	35,000	35,0
			Part-time.		00,0
559	10	200	BENEFITS - NUISANCE ABATEMENT	6,400	6,4
559	50	320	FUEL - VEHICLES	1,600	1,6
559	50	481	VEHICLE MAINTENANCE	1,000	1,6

FIRE / EMERGENCY MEDICAL

SASUB ELE OBJ ACCOUNT DESCRIPTION 522 20 510 FIRE DISTRICT NO. 2 City contract with Cowlitz County Fire District #2.	\$ 240	3 2014
	\$ 240	0,000 \$ 300,00
City contract with Cowiltz County Fire District #2.		

CITY STREET FUND **2013/2014 FINAL BUDGET** FUND: 101 DEPT: 16 BASUB ELE OBJ ACCOUNT DESCRIPTION 2013 2014 313 10 | 00 | RETAIL SALES TAX \$ 350,049 347,285 Taxes allocated from General Fund for Street operations 00 336 87 MOTOR VEHICLE FUEL TAX 252,000 252,000 Allocations from the State are on a Per Capita basis. 100 INVESTMENT INTEREST 361 10 400 400 Investment of idle cash. 362 50 00 LAND LEASE 19,909 19,909 Revenue from lease of City property with Dutch Bros, Inc. CITY STREET TOTAL REVENUE \$ 622,358 \$ 619,594

CITY STREET FUND

			2013/2014 FINAL BUDGET		
FUND:	101 I	DEPT	: 16		
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
542	30		STREET PART-TIME HELP	\$ 11,200	\$ 11,200
		<u> </u>			
542	30	120	OVERTIME	1,000	1,000
542	30	200	BENEFITS	1,500	1,500
542	30	311	Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.	40,000	42,000
012	"	"	Crushed surfacing base course & top course, asphalt & misc supplies.	40,000	42,000
542	30	312	SURFACE MAINTENANCE PROGRAM	70,000	70,000
			Various chip sealing of roads throughout the City.	, 0,000	,
542	30	320	FUEL - VEHICLES	4,000	4,500
542	30	350	SMALL TOOLS/EQUIPMENT	300	500
012			Miscellaneous small tools.	300	300
542	30	420	TELEPHONE/POSTAGE	1,000	1,000
			FAX, telephone and postage.]	.,000
542	30	430	TRAVEL/TRAINING	500	500
			Various courses and seminars.		
542	30	470	STREET LIGHTS - POWER & MAINTENANCE	107,000	110,000
542	30	480	REPAIR AND MAINTENANCE	35,000	38,000
E 40	- 20	404	Fences and guardrails.	1,000	
542	30	481	STREET SWEEPING	1,000	1,000
542	30	482	SIDEWALK REPLACEMENT	11,000	11,000
			Wheelchair ramp and sidewalk program funding.		ı
542	30	483	VEHICLE MAINTENANCE	10,000	12,000
542	30	490	MISCELLANEOUS EXPENSE	4,000	4,200
			Rain gear/laundry/dues, memberships and rental of parking lot on Grade Street.	.,	· ,-
542	30	491	EQUIPMENT RENTAL	4,000	4,000
			Asphalt planer and crack sealer.		-
542	30	940	EQUIPMENT RESERVE - DEPRECIATION (STREET)	30,000	30,000
542	50	480	BRIDGE REPAIR & MAINTENANCE	40,000	40,000
			Includes bridge inspection, City maintenance and contribution to reserve acct.	,	•
542	60	100	TRAFFIC CONTROL SALARIES	55,885	55,885
			Pays salary for 1 full-time equivalent position.		
542	60	110	OVERTIME	400	400
542	60	120	PART TIME HELP	13,500	13,500

CITY STREET FUND 2013/2014 FINAL BUDGET FUND: 101 DEPT: 16 BASUB ELE OBJ ACCOUNT DESCRIPTION 2013 2014 200 BENEFITS 542 60 28,230 28,230 Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc. 542 60 310 SUPPLIES 22,500 23,000 320 FUEL - VEHICLES 542 60 5,000 5,500 542 60 350 TOOLS/EQUIPMENT 350 3,000 Various small tools. 542 60 410 CENTERLINE STRIPING/ROADSIDE SPRAYING 24.500 26,500 Includes contract with Cowlitz County. 542 483 VEHICLE MAINTENANCE 60 8,000 8,500 420 TELEPHONE/POSTAGE 542 90 1,100 1,100 FAX, telephone, cellular phones and postage. 542 90 430 TRAVEL/TRAINING 250 300 Miscellaneous training. 542 90 460 INSURANCE 20,000 20.000 470 UTILITY SERVICE 542 90 5,200 5,400 Water/sewer/electricity/garbage. 480 SHOP AND RADIO REPAIRS 542 600 650 481 HARDWARE MAINTENANCE 542 90 500 500 482 SOFTWARE MAINTENANCE 542 90 1,200 1,200 Computer software maintenance for AS400. 542 90 490 MISCELLANEOUS EXPENSES 4,200 4,500 Dues, subscriptions, laundry service and misc expenses. 542 910 ADMINISTRATIVE SERVICES 90 16,609 16,695 Reimburse the general fund for finance, city manager and public works director. 911 INTERFUND SERVICES 542 90 9.984 9,984 Reimburse the Water/Sewer fund for dept. asst. & public works superintendant. 940 EQUIPMENT RESERVE - DEPRECIATION (TRAFFIC) 542 90 10,000 10,000 640 EQUIPMENT PURCHASE 594 42 20,200 5,000 100 gallon herbicide skid sprayer, platform assembly for aerial truck, & snow plow for 5-yard dump truck. CITY STREET TOTAL EXPENDITURES \$ 622,358 \$ 619,594

ARTERIAL STREET FUND

2013/2014 FINAL BUDGET

ASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
334	03	62	STATE GRANT - STIP	\$ 2,205,065	\$ -
			West Main Realignment.		
334	03	81	STATE GRANT - TIB	5,270,000	-
			West Main Realignment and Mill Street Overlay.		
334	20		STATE GRANT - CHAP	20,500	775,00
044	40	00	CHAP Streets resurface program.		450.00
344	10	00	ROAD MAINTENANCE FEES	156,000	158,00
368	10	00	Contract with Waste Control. BUSINESS IMPROVEMENT AREA ASSESSMENTS	0.650	0.45
300	10	UU	BUSINESS IIVIPKUVEIVIENT AKEA ASSESSIVIENTS	2,650	2,15
397	00	00	TRANSFER FROM GENERAL FUND	379,550	379,55
			For Overlay's. \$329,550 from general fund \$50,000 from HUD fund.	0,0,000	0.0,00
397	00	01	TRANSFER FROM PATH AND TRAILS FUND	5,000	-
			•		

ARTERIAL STREET TOTAL REVENUE \$ 8,038,765 \$ 1,314,700

ARTERIAL STREET FUND

			2013/2014 FINAL BUDGET		
FUND: 1	102 [DEPT	: 18		
BASUB				2013	2014
541	13		2013 OVERLAY PROGRAM	\$ 272,526	\$ -
541	14	001	Various overlays throughout the City. 2014 OVERLAY PROGRAM Various overlays throughout the City.	**	309,877
581	20	1 1	Various overlays throughout the City. INTERFUND LOAN PRINCIPAL \$900,000 from Fund 206 for overlays, Pay off 2017	123,812	129,500
591	45		\$900,000 from Fund 206 for overlays. Pay off 2017. PWTF LOAN - PRINCIPAL For Allen St. Bridge and 16th Ave slide. Pay offs 2018 and 2022, respectively.	22,713	22,713
592	45	820	INTERFUND LOAN INTEREST \$900,000 from Fund 206 for overlays. Pay off 2017.	26,309	20,622
592	45	830	PWTF LOAN - INTEREST For Allen St. Bridge and 16th Ave slide. Pay offs 2018 and 2022, respectively.	7,840	6,988
595	06	002	YEW STREET RECONSTRUCTION	205,065	-
595	06		WEST MAIN STREET REALIGNMENT	6,750,000	_
595	10		STREET CONDITION SURVEY	30,000	-
595	13		SIDEWALK PROJECTS	-	50,000
595	13		2013 CHAP STREETS RESURFACE	20,500	-
595	13		MILL STREET OVERLAY	580,000	-
595	14	001	2014 CHAP STREETS RESURFACE	-	775,000
:					
			ARTERIAL STREET TOTAL EXPENDITURES	\$8,038,765	\$ 1,314,700

LIBRARY FUND

FUND:	103	DEP	T:	19
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BASUB					2013	 2014
311	10		REAL AND PERSONAL PROPERTY TAXES	\$	50,500	\$ 50,50
040	40		Library Fund's allocated portion of Property Taxes. RETAIL SALES TAX		000 040	
313	10				380,246	390,90
341	60		Library Fund's allocated portion of Retail Sales Tax. PHOTOCOPY CHARGES		4.050	 4.05
341	60	00			1,850	1,95
347	20	00	Photocopy revenue. LIBRARY USE FEES		3,500	3,75
341	20	•	1		3,000	3,75
359	70	nn	Non-resident fees for use of library. LIBRARY FINES/LATE RETURNS		4,900	 5,10
555	70	00	Fines assessed.		4,900	5, 10
367	00	00	DONATIONS	<u> </u>	250	 30
001	00	00	Miscellaneous donations.		200	00
369	81	00	CASH OVER AND SHORT		20	2
	•		To account for receipt of overages or shortages.		20	£
			To decommy of receipt by overages of shortages.			

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#### LIBRARY FUND

			2013/2014 FINAL BUDGET		
FUND: '	103 I	DEPT	ī: 19		
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
572	10		SALARIES	\$ 177,455	\$ 177,455
		<u> </u>	Salaries for 4 full-time employees.		
572	10	201	BENEFITS	86,042	86,042
-70	10	1.00	Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.	1 100	4 406
572	10	490	MISCELLANEOUS EXPENSES	1,400	1,400
572	24	140	Dues, subscriptions, and memberships.  PART TIME HELP	15 500	45 500
5/2	21	110		15,500	15,500
572	21	1/11	Wages for Library Pages and Desk Clerks.  PROFESSIONAL SERVICES	500	500
V12	- '	<b>*</b> 7   1	Summer reading program.		, , , , , , , , , , , , , , , , , , ,
572	21	480	HARDWARE MAINTENANCE	700	750
Ŭ. <u> </u>		1	Computer hardware maintenance,		, <del>, .</del> .
572	21	481	SOFTWARE MAINTENANCE	2,500	6,950
			Computer software maintenance for AS400.	·	•
572	21	490	ONLINE RESOURCES	5,000	5,000
			CatExpress, Pro Quest, Firewall and Gale data base.		
572	40	430	TRAVEL AND TRAINING - LIBRARY STAFF	500	500
	لييا	L.,	Includes mileage, meals, and lodging for library staff.		
572	50	311	OFFICE SUPPLIES	4,400	4,450
		1 242	Miscellaneous office supplies.	1 450	4.050
572	50		JANITORIAL SUPPLIES	1,150	1,250
572	50	244	Miscellaneous janitorial supplies. PHOTOCOPY SUPPLIES	1,250	1,300
012	50	314		1,200	1,000
572	50	350	Paper used in photocopier.  SMALL TOOLS/EQUIPMENT	1,550	1,600
0,		000	Small hand tools for library use.	1,000	1,000
572	50	411	CUSTODIAL CLEANING	6,200	6,400
Ţ	•	• •	Contractual cleaning of carpets and windows.	-,	-,
572	50	421	TELEPHONE/FAX	4,200	4,300
			Basic service, fax, long distance and internet.		,
572	50	422	POSTAGE	1,150	1,200
			Includes postage and shipping charges for interlibrary loan books and videos.		
572	50	450	EQUIPMENT RENTALS	2,100	2,510
			Copy machine and public video licensing fee.		
572	50	451	FACILITIES RENT	43,000	47,000
572	50	471	ELECTRICITY/GAS	10,600	10,800
572	50	472	WATER/SEWER/GARBAGE	3,950	4,00
572	50	481	OFFICE MACHINE MAINTENANCE	250	250
			Routine maintenance on typewriters, projectors and VCR's.		-
			Rounte maintainere on openitions, projective sine i ores.		

#### LIBRARY FUND

BASUB			ACCOUNT DESCRIPTION	2013	2014
572	50		BUILDING REPAIR & MAINTENANCE	3,000	3,50
572	50	400	Routine building maintenance and security.  PRINTING & BINDING	1,500	1,60
312	30	490	Rebinding library books, printing stationary and forms & interlibrary loan service.	1,500	1,00
572	50	510	CONTRACT LIBRARY SERVICES	5,250	5,55
F70	50	040	Contract with Longview for Horizon services & catalog module.	20.004	00.05
572	50	910	ADMINISTRATIVE SERVICES Reimburse the general fund for finance, city manager and public works director.	22,284	22,35
572	90	490	LIBRARY REFUNDS	150	16
			Refunds to patrons on lost and paid items which are subsequently found.		
572	90	530	SALES TAX ON PHOTOCOPIES	185	20
594	72	642	Sales tax remitted to the state.  DATA PROCESSING EQUIPMENT	3,500	4,00
004	12	072	Purchase two computers in 2013 & 2014.	0,000	7,00
594	72	646	LIBRARY RESOURCES	35,000	35,00
594	72	647	Books and library materials including CD-ROM products.  MACHINERY AND EQUIPMENT	1,000	1,00
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## PATHS AND TRAILS FUND **2013/2014 FINAL BUDGET** FUND: 104 DEPT: 51 BASUB ELE OBJ ACCOUNT 308 00 00 BEGINNING FUND BALANCE ACCOUNT DESCRIPTION 2013 2014 3,900 \$ Beginning cash required for operations. MOTOR VEHICLE FUEL TAX 336 00 1,100 1,100 PATHS AND TRAILS TOTAL REVENUE 5,000 \$ \$ 1,100

#### PATHS AND TRAILS FUND

			2013/2014 FINAL BUDGET			
FUND:	104 I	DEPT	: 51			• • • • • • • • • • • • • • • • • • • •
BASUB	FIF	OBJ	ACCOUNT DESCRIPTION	2013		2014
508	00	000	ENDING FUND BALANCE	\$ -	\$	1,100
597	00	000	Contribution to Ending Fund Balance. TRANSFER TO ARTERIAL STREET FUND	F 000		
597	00	000	Local match for BNSF Crossing.	5,000		-
			Books miller for Britis Crossing.			
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	1	L	1		L	
			PATHS AND TRAILS TOTAL EXPENDITURES	\$ 5,000	\$	1,100

### **KELSO STATION FUND** 2013/2014 FINAL BUDGET FUND: 105 DEPT: 15 BASUB ELE OBJ ACCOUNT DESCRIPTION 2013 2014 362 50 00 LEASE REVENUES 11,275 11,275 Revenue from lease of depot spaces. OU TRIPLE NET CHARGES 362 90 12,041 12,041 Fees charged for use of the common areas of the depot. TRANSFER FROM FUND - 001 397 00 00 24,484 24,484 To cover revenue shortfall.

KELSO STATION TOTAL REVENUE \$ 47,800 \$ 47,800

#### **KELSO STATION FUND**

<b>:UND:</b> 1 BASUB				2013	2014
547	60	T 310	SUPPLIES	\$ 400	\$ 40
ļ			Building and janitorial supplies,	•	
547	60	411	PROFESSIONAL SERVICES - JANITORIAL	5,600	5,60
			Payment for janitorial services.		
547	60	412	PŔOFÉSŠIONAL SERVICES - LANDSCAPE	2,000	2,00
	<u> </u>	<u> </u>	Payment for upkeep of grounds and jail crew.		
547	60	413	PROFESSIONAL SERVICES - SECURITY	6,200	6,20
		L.,	Payment for security and ADT alarm.		
547	60	420	TÉLEPHONE/POSTAGE/FAX	2,100	2,10
F 19		120	FAX, phone system, line and long distance charges, and postage.	- F00	7.5
547	60	460	INSURANCE	5,500	5,50
F 47		170	Liability and property insurance.	04.000	22.0
547	60	4/0	UTILITY SERVICES	21,000	22,00
547	60	490	Water/Sewer/Garbage/Electricity. REPAIR AND MAINTENANCE		4.0
547	บช	400		5,000	4,00
			Miscellaneous repairs.		
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### STADIUM FUND 2013/2014 FINAL BUDGET FUND: 106 DEPT: 20 BASUB ELE OBJ ACCOUNT DESCRIPTION 2013 2014 308 00 00 BEGINNING FUND BALANCE 16,700 Reserves required for operations. 313 30 00 HOTEL/MOTEL TAX 135,000 135,000 Represents 2% tax on lodging in hotels/motels in Kelso. 100 INVESTMENT INTEREST 361 10 450 450 Investment of idle cash. 369 90 00 MISCELLANEOUS REVENUES 100 100 Button sales, Depot prints and mugs. STADIUM TOTAL REVENUE \$ 152,250 \$ 135,550

#### STADIUM FUND 2013/2014 FINAL BUDGET FUND: 106 DEPT: 20 **ACCOUNT DESCRIPTION** BASUB ELE OBJ 2013 2014 000 ENDING FUND BALANCE 508 00 1,750 519 90 440 CITY ADVERTISING 1,000 1,000 Kelso promotion of miscellaneous programs. 100 VISITOR'S CENTER ADMINISTRATION 573 10 34,000 52,000 Funds operation of the City's Visitor's Center. 310 VISITÓR'S CENTER SUPPLIES 573 10 500 500 Pays for clerical and tourist used supplies. 573 10 420 VISITOR'S CENTER TELEPHONE/POSTAGE 500 500 Base rate & long distance, and postage costs for mailings to inquiries. 573 460 VISITOR'S CENTER INSURANCE 10 4,300 4,300 Visitor's Center share of liability and property insurance. 470 VISITOR'S CENTER UTILITIES 573 10 3.000 3.500 Water/Sewer/Garbage/Electricity. 480 VISITOR'S CENTER REPAIRS AND MAINTENANCE 573 10 1,500 1,500 Carpet cleaning, heat pump maintenance, exterior deck, and landscaping, etc. 573 10 490 VISITOR'S CENTER MISCELLANEOUS 500 500 Various miscellaneous items. 15,000 573 20 497 REGIONAL PERFORMING ARTS 20,000 Contribution by City to the Regional Performing Arts Center. 573 90 492 MISCELLANEOUS EVENTS 4.075 7,375 Miscellaneous community events. 573 90 493 BIG IDEA 7,625 7,625 Interlocal agreement between county and cities to promote tourism. 575 30 490 COWLITZ MUSEUM 15,000 15,000 Contribution to Cowlitz County Museum as allowed by State law. 581 20 000 INTERFUND LOAN REPAYMENT - PRINCIPAL 55.000 To General Fund. 000 INTERFUND LOAN REPAYMENT - INTEREST 592 20 250 To General Fund. 597 00 010 HIGHLANDER FESTIVAL TRANSFER 10.000 20,000 Pays for tourist promotion expenses of the Highlander Festival.

\$ 152,250 \$ 135,550

STADIUM TOTAL EXPENDITURES

#### HIGHLANDER FESTIVAL FUND

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BASUB				2013	2014
308	00	00	BEGINNING FUND BALANCE	\$ 10,000	\$ -
347	90	01	GOLF TOURNAMENT	25,000	25,000
347	90	02	DANCE COMPETITION	2,600	2,600
347	90	03	HIGHLAND GAMES	3,400	3,400
347	90	05	PIPING COMPETITION	200	200
347	90	06	FUN RUN/WALK	300	300
347	90	07	PARADE	600	600
362	80		BOOTH FEES	4,000	4,000
362	80	01	Non-food vendor booth fees.  BOOTH FEES - FOOD VENDORS	2,000	2,000
362	80		Food vendor booth fees.  FESTIVAL PROCEEDS - OTHER	5,900	5,900
369	90		Festival programs. MISCELLANEOUS REVENUES	2,000	2,000
397	00	00	Revenues from Highlander festival T-shirt and button sales.  TRANSFER FROM STADIUM FUND  Used only for approved tourism promotion expenditures.	10,000	20,000
					***************************************
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			HIGHLANDER FESTIVAL TOTAL REVENUE	\$ 66,000	\$ 66,00

#### HIGHLANDER FESTIVAL FUND

2013/2014 FINAL BUDGET

F	U	N	D	:	1	0	7	D	E	P	Т	:	-31	
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	ELE			2013	2014
573	90	310	SUPPLIES	\$ 600	\$ 600
	- 00		Miscellaneous office supplies.	4 000	
573	90	340	HIGHLANDER T-SHIRTS/PRIZES	1,000	1,000
573	90	244	Pays for Highlander T-shirts and prizes. HIGHLANDER BUTTONS	1,400	4.400
573	90			1,400	1,400
573	90	440	Pays for Highlander buttons. ADVERTISING/TOURISM PROMOTION	9,900	9,900
070	"	~~~	Pays approved expenses designed to bring tourists to Kelso.	3,300	0,50
573	90	490	MISCELLANEOUS	2,000	2,00
0.0					_,00
573	90	491	PARADE/PERFORMERS	1,000	1,000
			Pays expenses associated with the parade; prizes, bands, Grand Marshall, etc.	·	,
573	90	493	ENTERTAINMENT	17,000	17,00
			Headline entertainment.		
573	90	494	GOLF TOURNAMENT	25,000	25,00
573	90	495	DANCE COMPETITION	2,600	2,60
573	90	400	LUCIU AND CAMEO		
5/3	90	490	HIGHLAND GAMES	3,400	3,400
573	90	498	PIPING COMPETITION	200	200
573	90	499	FUN RUN/WALK	300	300
574		400	PROGRAMS	4 000	4.000
0/4	20	490	PROGRAINS	1,600	1,600
	<del>                                     </del>			<b>-</b>	
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HIGHLANDER FESTIVAL TOTAL EXPENDITURES \$ 66,000 \$ 66,000

#### PARK & RECREATION FUND

F	UND:	108	DEPT:	21	

BASUB					2013	<del></del>	2014
313	10	i .	RETAIL SALES TAXES	\$	167,876	\$	167,946
0.47		04	Park & Recreation Fund allocated portion of Sales Tax.  LEAGUE FEES		4.000		4.007
347	90	01	LEAGUE FEES		4,000		4,000
361	10		INVESTMENT INTEREST		100		100
			Investment of idle cash.  PARK FACILITIES RENTAL				
362	40	00	PARK FACILITIES RENTAL		3,000		3,000
362	50	00	LEASE REVENUES		39,600		39,600
			Cell tower leases at Tam O'Shanter.				
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	<b>L</b>	<u> </u>	PARK & RECREATION TOTAL REVENUE	<b>\$</b>	214,576	\$	2′

#### PARK & RECREATION FUND

	F۱	JND:	: 108	DEP	T: 21
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BASUB			ACCOUNT DESCRIPTION	2013	2014
575	50	310	CATLIN HALL SUPPLIES	\$ 2,500	\$ 2,50
575	50	471	ELECTRICITY - CATLIN HALL	1,200	1,27
575	50	472	WATER/SEWER/GARBAGE - CATLIN HALL	2,000	2,00
576	10	310	OFFICE SUPPLIES	300	30
576	10	420	TELEPHONE/POSTAGE	2,200	2,20
576	10	430	TRAVEL/TRAINING	500	50
576	80	100	PARK MAINTENANCE SALARIES	54,811	54,81
576	80	101	One full-time parks lead.  OVERTIME	2,000	2,00
576	80	110	PART-TIME SALARIES	9,000	9,00
576	80	200	Four month temp. BENEFITS	25,434	25,43
576	80	310	One full-time parks lead and one four month temp AGRICULTURAL SUPPLIES	2,000	2,00
576	80	311	BUILDING MAINTENANCE SUPPLIES	2,100	2,10
576	80	312	PLUMBING/ELECTRICAL SUPPLIES	1,500	1,50
576	80	313	MISCELLANEOUS MAINTENANCE SUPPLIES	2,100	2,10
576	80		OTHER OPERATING SUPPLIES	6,500	6,50
576	80	315	Landscaping supplies including soil and bark dust.  JANITORIAL SUPPLIES	13,000	13,00
576	80	320	FUEL	5,900	6,00
576	80	350	SMALL TOOLS	2,600	2,50
576	80	411	PROFESSIONAL SERVICES	4,000	4,00
576	80	460	Tree service. INSURANCE	17,000	17,00
576	80	470	ELECTRICITY	14,500	14,50

#### PARK & RECREATION FUND

			2013/2014 FINAL BUDGET		
FUND:	108 I	DEPT	: 21		
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
576	80	471	WATER/SEWER/GARBAGE	15,000	15,000
576	80	472	NATURAL GAS	2,800	2,800
576	80		REPAIRS/MAINTENANCE	8,500	8,500
576	80	483	Miscellaneous building repairs. VEHICLE MAINTENANCE/REPAIRS	500	500
576	80		MISCELLANEOUS	2,000	2,000
576	80	491	Includes equipment rental and uniforms.  EQUIPMENT RENTAL	300	300
576	80	492	JAIL CREW SERVICES	5,000	5,000
576	90	1	INTERFUND SERVICES	1,331	1,331
576	90	1	Reimburse the Water/Sewer Fund for public works superintendent and depar INTERFUND SERVICES	3,000	3,000
576	80	940	Parks maintenance performed by water/sewer staff.  EQUIPMENT RESERVE - DEPRECIATION	5,000	5,000
			A CONTRACTOR OF THE CONTRACTOR		
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	<u> </u>				
			PARK & RECREATION TOTAL EXPENDITURES	\$ 214,576 \$	214,646

#### TAM O'SHANTER PARK FUND 2013/2014 FINAL BUDGET

FUND: 111 DEPT: 11

INVESTMENT INTEREST Investment of idle cash.	\$ -	\$
Investment of idle cash.		
	]	

# TAM O'SHANTER PARK FUND 2013/2014 FINAL BUDGET FUND: 111 DEPT: 11 BASUB ELE OBJ ACCOUNT 508 00 000 ENDING FUND BALANCE ACCOUNT DESCRIPTION 2013 2014 TAM O'SHANTER PARK TOTAL EXPENDITURES \$ - \$ --

#### **HUD GRANT FUND**

			HUD GRANT FUND 2013/2014 FINAL BUDGET		
FUND:	114 [	DEPT	: VARIOUS	 	
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
			DEPT 17 HUD #I		
308	00	00	BEGINNING FUND BALANCE	\$ 59,750	\$ 59,750
361	10	00	Beginning cash required for operations.  INVESTMENT INTEREST	 250	 250
001			Investment of idle cash.		
			DEPT 17 HUD #1 - TOTAL	\$ 60,000	\$ 60,000
222			DEPT 48 HUD #2, #3 & #6	 	
308	00	:	BEGINNING FUND BALANCE  Beginning cash required for operations	\$ 110,000	\$ 110,000
361	10	00	Beginning cash required for operations. INVESTMENT INTEREST	1,000	1,000
			Investment of idle cash.  DEPT 48 HUD #2, #3 & #6 - TOTAL	\$ 111,000	\$ 111,000
			DEPT SS THE VEIGHBORHOOD STADILIZATION DROCD IN AISD		
333	14	20	DEPT 55 HUD NEIGHBORHOOD STABILIZATION PROGRAM (NSP)     NSP GRANT	\$ 58,000	\$ 60,000
			Neighborhood Stabilization Program.	 	
			DEPT 55 HUD NSP	\$ 58,000	\$ 60,000
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		!	HUD GRANT TOTAL REVENUE	\$ 229,000	\$ 231,000

#### **HUD GRANT FUND** 2013/2014 FINAL BUDGET **FUND: 114 DEPT: VARIOUS** BASUB ELE OBJ 2014 ACCOUNT DESCRIPTION 2013 DEPT 17 HUD #1 597 00 000 TRANSFER TO VARIOUS FUNDS \$ 60,000 60,000 DEPT 17 HUD #1 - TOTAL 60,000 60,000 \$ DEPT 48 HUD #2, #3 & #6 559 413 LOAN PROCESSING 10,000 10,000 Title reports, credit reports and associated inspections. 490 HOUSING REHAB 559 20 100,000 100,000 Housing rehab expenditures. 491 MISCELLANEOUS EXPENDITURES 559 20 1,000 1,000 Bank, service and miscellaneous fees. DEPT 48 HUD #2, #3 & #6 - TOTAL \$ 111,000 111,000 DEPT 55 HUD NEIGHBORHOOD STABILIZATION PROGRAM (NSP) 410 ADMINISTRATIVE FEES 559 \$ 2,000 2,000 490 HOUSING REHAB 559 20 20,000 20,000 559 20 491 HOUSING ACQUISITION 35,000 37,000 559 492 BLIGHT REMOVAL 20 1,000 1,000 DEPT 48 HUD #2, #3 & #6 - TOTAL 58,000 60,000

\$ 229,000 \$ 231,000

HUD GRANT TOTAL EXPENDITURES

#### FACADE IMPROVEMENT FUND

FUND:	115	DEPT:	23	

<u>BASUB</u>	ELE	<u>OBJ</u>	ACCOUNT DESCRIPTION TRANSFER FROM HUD FUND		2013 10,000		2014 10,00
397	00	00	TRANSFER FROM HUD FUND	\$	10,000	\$	10,00
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# FACADE IMPROVEMENT FUND **2013/2014 FINAL BUDGET** FUND: 115 DEPT: 23 BASUB ELE OBJ 573 | 90 | 480 | **FACADES** ACCOUNT DESCRIPTION 2013 2014 10,000 \$ 10,000 FACADE IMPROVEMENT TOTAL EXPENDITURES \$ 10,000 \$ 10,000

#### CRIMINAL JUSTICE FUND

			2013/2014 FINAL BUDGET				
FUND:	120 I	DEPT	Γ: 40				
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013 20			
308	00		BEGINNING FUND BALANCE	\$	3,000	\$	3,000
336	06	10	Reserves required for operations.  CRIMINAL JUSTICE - HIGH CRIME		40,000		40,000
000	00	10			40,000		40,000
336	06	21	Criminal Justice Funding - High Crime CRIMINAL JUSTICE - VIOLENT CRIMES / POPULATION		12,000		12,000
			Criminal Justice Funding - Violent Crime CRIMINAL JUSTICE DCD - SPECIAL PROGRAMS				
336	06	26			10,000		10,000
336	06	51	Programs 2 and 3. IMPAIRED DRIVING		2,100		2,100
					_,		_,
338	21	00	DRUG TASK FORCE GRANT SHARE	;	248,393		256,337
357	40	00	City share of Federal drug task force grant,. SEIZURES/FORFEITURES		300		300
357	40	00	SEIZURES/FORFEITURES		300		300
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			CRIMINAL JUSTICE TOTAL REVENUE		315,793	(-i <b>c</b> -)-)-	202 725

#### CRIMINAL JUSTICE FUND

			2013/2014 FINAL BUDGET		
FUND: 12	0 DE	₽T	: 40		
BASUB E	ELE C	BJ	ACCOUNT DESCRIPTION	2013	2014
521 3			DRUG TASK FORCE - SALARIES	149,331	152,298
521 3			Salaries for 2 officers.  DRUG TASK FORCE - OVERTIME  Overtime for 2 officers	22,000	22,000
521 3			Overtime for 2 officers.  DRUG TASK FORCE - BENEFITS  Benefits for 2 officers.	73,323	78,189
521 3	30 2		Benefits for 2 officers.  DRUG TASK FORCE - UNIFORMS  Uniform allowances	1,550	1,550
521 3		30	DRUG TASK FORCE - EDUCATIONAL INCENTIVE	2,189	2,300
			Incentive pay for advanced education accomplishment.  COURT APPOINTED SPECIAL ADVOCATE  Cowlitz County CASA.	3,700	3,700
			DOMESTIĆ VIOLENCE (DCD #3) Payment to Emergency Support Shelter. TASK FORCE COUNTY MATCH	3,700	3,700
521 9	90 5		TASK FORCE COUNTY MATCH  City task force grant match.	60,000	60,000
				***************************************	
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			CRIMINAL JUSTICE TOTAL EXPENDITURES	\$ 315,793	323,737

# KELSO TRANSPORTATION BENEFIT DISTRICT FUND 2013/2014 FINAL BUDGET FUND: 125 DEPT: 62

90	00	ACCOUNT DESCRIPTION VEHICLE LICENSING FEE	1 \$	ነ 07 ለለለ		
			4	07,000	Ф	<b>2014</b> 175,000
_		\$20 per vehicle.				
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#### KELSO TRANSPORTATION BENEFIT DISTRICT FUND

AOUD		001	AGGGUNT DEGODIDATION		2010		
ASUB 595	13	001	ACCOUNT DESCRIPTION 2013 OVERLAY PROGRAM	\$	<b>2013</b> 87,000	\$	2014
•••			Various overlays throughout the City.	*	01,000	*	
595	14	001	Various overlays throughout the City. 2014 OVERLAY PROGRAM				175,0
			Various overlays throughout the City.		~~~~		
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#### 2011 LIMITED TAX G.O. BOND FUND

2013/2014 FINAL BUDGET

FUND:	206 I	DEPT	T: 46		
BASUB	ELE			2013	2014
361	10	00	INVESTMENT INTEREST	\$ 1,300	\$ 1,350
366	10	00	INTERFUND LOAN REPAYMENT - INTEREST	26,309	20,622
381	20	00	INTERFUND LOAN REPAYMENT - PRINCIPAL	123,812	129,500
397	00	00	TRANSFER FROM VARIOUS FUNDS From the General and Capital Projects Funds.	181,119	185,608
<b></b>					
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2011 LIMITED TAX G.O. BOND TOTAL REVENUE \$ 332,540 \$ 337,080

#### 2011 LIMITED TAX G.O. BOND FUND

			2011 LIMITED TAX G.O. BOND FU 2013/2014 FINAL BUDGET	UI <b>ND</b>		
FUND:	206 I	DEPT	: 46			
BASUB	FIF	OBJ	ACCOUNT DESCRIPTION	2013		2014
508	00	000	ENDING FUND BALANCE	\$ 123,812	T \$	129,500
		1		, , , , , , , , , , , , , , , , , , , ,	'	,
591	19	710	Contribution to Ending Fund Balance. 2011 BOND ISSUE PAYMENT - PRINCIPAL	135,000		135,000
			Balance after 2014 payment \$2,315,000. 2028 payoff. 2011 BOND ISSUE PAYMENT - INTEREST			
592	19			73,228		72,080
			Semi-annual payments due June and December 1.  MISCELLANEOUS DEBT SERVICE COSTS		<u> </u>	
592	19	890		500		500
			Administration fees Bank of New York.			
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			2011 LIMITED TAX G.O. BOND TOTAL EXPENDITURES	\$ 332,540	l S	337 080

#### CAPITAL PROJECTS FUND

			2013/2014 FINAL BUDGET						
FUND:	301 E	DEPT	T: 60						
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013 2014					
317	30	00	REAL ESTATE EXCISE TAXES	\$	<b>2013</b> 40,000	\$	<b>2014</b> 40,000		
			Revenues from the locally imposed real estate excise tax (1/4 of 1%).						
			WT-07-07-07-07-07-07-07-07-07-07-07-07-07-				····		
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			CAPITAL PROJECTS TOTAL REVENUE	\$	40,000	\$	40,000		

#### CAPITAL PROJECTS FUND

UND:	301 I	DEPT	: 60			
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013		2014
597	00		TRANSFER TO FUND 206	\$ 40,000	\$	<b>2014</b> 40,00
			For debt service on 2011 G.O. Bond.		<u> </u>	····
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CAPITAL PROJECTS TOTAL EXPENDITURES \$ 40,000 \$ 40,000

#### SOLID WASTE FUND

			2013/2014 FINAL BUDGET				
FUND:	402 I	DEPT	······································				***************************************
BASUB	CIE	OBI	ACCOUNT DESCRIPTION		2013		2014
308	T 00	00	BEGINNING FUND BALANCE	T \$	90,460	\$	81,851
			Beginning cash required for operations  COORDINATED PREVENTION GRANTS			Ţ	
334	03				15,000		15,000
343	70	11	Biennial grant. RESIDENTIAL FEES		520,000		535,000
0.10	'				020,000		000,000
343	70	12	2% increase for 2013 and 2014.  COMMERCIAL FEES		631,000		650,000
			2% increase for 2013 and 2014. RESIDENTIAL RECYCLING FEES				
343	70	13			23,000		23,500
204	140		2% increase for 2013 and 2014. INVESTMENT INTEREST				000
361	10	00			600		600
			Investment of idle cash.				
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			SOLID WASTE TOTAL REVENUE	\$ 1	,280,060	\$ 1	,305,951

#### SOLID WASTE FUND

#### 2013/2014 FINAL BUDGET

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BASUB	ELE	OBJ	ACCOUNT DESCRIPTION		2013	2014
537	10	511	STATE EXAMINER'S CHARGES	\$	2,200	\$ 2,200
537	60	510	COUNTY LANDFILL COSTS		330,000	335,000
537	70	100	SALARIES Pays salary for solid waste coordinator		12,000	 12,000
537	70	200	BENEFITS  Pays benefits for solid waste coordinator		1,800	1,800
537	70	310	SÚPPLIES		1,000	1,000
537	70		PROFESSIONAL SERVICES (SOLID WASTE)  Collection cost of solid waste by Waste Control. Includes fuel surcharge.		615,000	 630,000
537	70		PROFESSIONAL SERVICES (RECYCLING)  Waste Control - Drop Box Sites.  PREVENTION GRANTS - RECYCLING		23,000	23,500
537	70		Funds 3 recycling sites, 25% local match required,		20,000	20,000
537	70	420	POSTAGE		3,500	3,500
537	70		INSURANCE Solid Waste Fund share of City liability insurance.		4,500	4,500
537	70		HARDWARE MAINTENANCE  Computer hardware maintenance.		1,000	1,000
537	70		SOFTWARE MAINTENANCE		4,500	5,000
537	90		Computer software maintenance for utility programs.  MISCELLANEOUS EXPENSE  Community cleanup.		5,000	 5,000
537	90	530	Community cleanup.  STATE UTILITY EXCISE TAX  Refuse Collection Tax (3.6%) and Service Tax (1.8%).		64,000	65,000
537	90		CITY B & O TAX  Payments to General Fund for B & O Taxes at 8%.		117,400	 120,850
537	90		ADMINISTRATIVE SERVICES	<b></b>	65,846	66,287
537	90	911	Reimburse the general fund for finance, city manager and public works director.  INTERDEPARTMENTAL SERVICES  Reimburse the Water/Sewer fund for dept. asst. & public works superintendant.		9,314	9,314

SOLID WASTE TOTAL EXPENDITURES

\$ 1,280,060 \$ 1,305,951

#### 2013/2014 FINAL BUDGET

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BASUB				2013	2014
308	00	00	BEGINNING FUND BALANCE	\$ 408,481	\$ 19,44
0.40	10		Beginning cash required for operations.		
343	40	23	RESIDENTIAL WATER SALES	1,331,080	1,400,0
242	1	0.4	7.5% increase for 2013 and 2014.	100015	
343	40	24	COMMERCIAL WATER SALES	486,817	494,5
343	40	25	7.5% increase for 2013 and 2014. DAVIS TERRACE/PUD WATER SALES	10.100	40.0
343	40	∠5		40,400	42,0
343	40	26	7.5% increase for 2013 and 2014. INDUSTRIAL WATER SALES	007 450	050.0
343	40	20		867,458	850,0
343	40	27	7.5% increase for 2013 and 2014. CLEANING USAGE FEES	4.750	, ,
343	40	21	CLEANING USAGE FEES	1,750	1,5
343	40	29	WATER CONNECTION FEES	2,925	3,00
343	40	30	UTILITY FINANCE CHARGE	2,667	1,50
			- · · - · · · · · · · · · · · · · · ·		1,0
343	40	42	FIRE SPRINKLER FEES	30,000	33,0
343	40	91	TURN ON/OFF FEES	62,942	60,0
343	50	21	RESIDENTIAL SEWER	2,519,394	2,600,0
			3% increase for 2013 and 1% increase for 2014.	, ,	, ,
343	50	22	3% increase for 2013 and 1% increase for 2014.  COMMERCIAL SEWER	673,394	730,0
			3% increase for 2013 and 1% increase for 2014. INDUSTRIAL SEWER		
343	50	23	INDUSTRIAL SEWER	1,310,858	1,200,0
			3% increase for 2013 and 1% increase for 2014.		
343	50	29	SEWER CONNECTION FEES	1,100	1,2
349	10	00	INTERFUND SERVICES	44,993	44,9
			Provided by Public Works Superintendent and Departmental Assistant.	<u>'</u>	, .
361	10	00	Provided by Public Works Superintendent and Departmental Assistant.  INVESTMENT INTEREST	4,000	4,0
			Investment of idle cash.		-,-
397	00	01	TRANSFÉR FROM GENERAL FUND	55,000	55,0
			For maintenance of fire hydrants.	<u>'</u>	
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WATER/SEWER TOTAL REVENUE

\$ 7,843,259 \$ 7,540,142

FUND: 403 DEP1:	25	
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BASUB	ELE		ACCOUNT DESCRIPTION	2013	2014
508	00	000	ENDING FUND BALANCE	\$ -	\$ -
			WATER DISTRIBUTION		
534	10	510	STATE EXAMINER'S CHARGES	\$ 4,000	\$ 4,200
534	50	100	SALARIES Pays salaries for 5.83 full-time equivalent positions.	343,108	345,622
534	50	110	OVERTIME	10,000	11,000
534	50	120	PART TIME HELP	6,760	7,000
534	50		BENEFITS  Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.	173,000	173,451
534	50	310	SUPPLIES Includes cross connection supplies, pipe, meters, valves, hydrants and boxes.	130,000	130,000
534	50	320	FUEL For small hand tools/generators.	500	600
534	50	321	FUEL - VEHICLES	19,000	20,000
534	50	350	TOOLS Drills, hydraulic tools, & hand tools.	3,000	1,500
534	50	410	PROFESSIONAL SERVICES  1/3 Contract meter reading. Backflow management - \$18.5K	30,000	31,000
534	50	420	TELEMETERING/PHONE/POSTAGE	10,000	10,500
534	50	430	TRAVEL Continued education and miscellaneous seminars.	3,000	3,000
534	50	440	ADVERTISING  Posting jobs / bid advertisements.	500	500
534	50	460	INSURANCE	32,000	32,000
534	50	470	UTILITY SERVICE	34,000	36,000
534	50	480	Electricity provided by Cowlitz PUD. City of Kelso utilities.  WATER DISTRIBUTION REPAIR AND MAINTENANCE	70,000	50,000
534	50	481	Pump motors, leak detection and miscellaneous repairs.  SHOP AND RADIO REPAIR	1,000	1,000
534	50	482	HARDWARE MAINTENANCE	1,000	1,200
534	50	483	Maintain utility hardware. SOFTWARE MAINTENANCE	6,000	6,500
			Computer software maintenance for utility programs.		

FUND: 403 DEPT		25
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BASUB	ELE		ACCOUNT DESCRIPTION	2013	2014
534	50	486	VEHICLE MAINTENANCE	20,000	20,000
534	- 60	400	Contract with Jacobsen Chevron. MISCELLANEOUS EXPENSES	0.700	
554	50			6,700	7,100
534	50	401	Laundry, rain gear, dues, subscriptions and training. EQUIPMENT RENTAL	3,000	2 000
554	30		Rental of equipment such as tractors, trenchers and man lifts.	3,000	3,000
534	50	530	STATE UTILITY EXCISE TAX	75,000	75,000
			5.029% of water sales & 1.8% of connection charges (1/2 distribution).	70,000	, 0,000
534	50	541	CITY B & O TAX	139,522	142,400
			10% of water sales (1/2 distribution).	'	
534	50	910	ADMINISTRATIVE SERVICES	96,110	96,628
			Reimburse the general fund for finance, city manager and public works director.  PROFESSIONAL SERVICES-ENGINEERING		
534	50	911	PROFESSIONAL SERVICES-ENGINEERING	2,000	2,000
			Payments to the General Fund for engineering services.  EQUIPMENT RESERVE - DEPRECIATION		
534	50			60,000	60,000
		~=~	For future replacement of vehicles & equipment.		
534	50		OFFICE RENTAL	6,000	6,000
582	34	720	Rental charges for office space at City Hall.  2008 REVENUE BOND PAYMENT - PRINCIPAL	00.000	05 000
302	34			90,000	95,000
582	34	722	Balance after 2014 payment \$405,000. 2018 payoff: 2010 REVENUE BOND PAYMENT - PRINCIPAL	100,000	100,000
JU2	54		Balance after 2014 payment \$4,075,000. 2028 payoff.	100,000	100,000
592	34	830	1998 REVENUE BOND PAYMENT - INTEREST	22,403	18,863
		i	· · · · · · · · · · · · · · · · · · ·	22,700	10,000
592	34	832	Semi-annual interest payments. 2018 payoff. 2010 REVENUE BOND PAYMENT - INTEREST	156,256	154,256
		- 1	Semi-annual interest payments. Pay off 2028	,	, , , , , ,
592	34	890	MISCELLANEOUS DEBT EXPENSE	2,000	2,000
				,	, , , , ,
594	34	641	CAPITAL EXPENSE - EQUIPMENT	5,200	2,000
			Locator and jack-hammer.		
597	00	010	TRANSFER TO 404 - WATER CAPITAL RESERVE	600,000	375,000
			Transfer for waterline replacement.		
			WATER DISTRIBUTION - SUB TOTAL	\$ 2,261,059	\$ 2,024,320
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2013/2014 FINAL BUDGET

FUND: 403 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
			SEWER COLLECTION		
535	10	100	SALARIES	\$ 343,108	\$ 345,622
535	10	110	Pays salaries for 5.84 full-time equivalent positions.  OVERTIME	7,000	8,000
535	10	120	PART TIME HELP	6,760	7,000
535	10	200	BENEFITS	173,000	173,451
535	10	310	Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc. SUPPLIES	45,000	40,000
535	10	320	FUEL - EMERGENCY GENERATOR	3,500	3,650
535	10	350	TOOLS	4,000	2,000
535	10	410	Misc. tools for pump stations and service trucks.  PROFESSIONAL SERVICES	9,000	9,000
535	10	420	1/3 Meter reading contract. TELEMETERING/PHONE/POSTAGE	13,000	13,500
535	10	430	TRAVEL	1,500	2,000
535	10	460	Continued education. INSURANCE	32,000	32,000
535	10	470	UTILITY SERVICE	32,000	35,000
535	10	480	Electricity provided by Cowlitz PUD. City of Kelso Utilities.  SEWER COLLECTION REPAIR AND MAINTENANCE	49,000	35,00
535	10	481	Mainline repairs, root control, pump station cleaning, etc.  SHOP AND RADIO REPAIR	1,500	1,500
535	10	482	HARDWARE MAINTENANCE	1,500	1,500
535	10		Maintain utility hardware.  SOFTWARE MAINTENANCE	9,000	9,000
535	10	490	Computer software maintenance for utility programs.  MISCELLANEOUS EXPENSES	8,000	8,50
535	10	491	Security, training, clothing and laundry.  EQUIPMENT RENTAL	3,000	3,00
535	10	510	Rental of excavators and concrete saws. REGIONAL SEWAGE TREATMENT	2,600,000	2,600,000
535	10	511	Payment to Cowlitz Sewer Operating Board based on actual average flow.  BEACON HILL	2,345	2,34
	<u> </u>		West Kelso Interceptor.		

			2013/2014 FINAL BUDGET		
FUND: 4	403 [	DEPT	: 25		
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
535			STATE EXAMINER'S CHARGES	4,500	4,500
535	10		STATE UTILITY EXCISE TAX 3.852% of sewer revenues less payment to regional sewer plant.	82,000	83,000
535	10	541	CITY B & O TAX	360,292	375,990
535	10	910	8% of gross sewer revenues.  ADMINISTRATIVE SERVICES  Reimburse the general fund for finance, city manager and public works director.	128,146	128,836
535	10		Reimburse the general fund for finance, city manager and public works director.  PROFESSIONAL SERVICES - ENGINEERING	2,000	2,000
535	10		Payments to the General Fund for engineering services.  EQUIPMENT RESERVE - DEPRECIATION  For future replacement of vehicles & equipment	44,772	44,772
535	10		For future replacement of vehicles & equipment.  OFFICE RENTAL  Partial charges for office space at City Hall.	6,000	6,000
535	50	321	Rental charges for office space at City Hall. FUEL - VEHICLES	21,000	22,000
535	50	481	VEHICLE MAINTENANCE	21,000	22,000
594	35		CAPITAL EXPENSE - STRUCTURES	25,000	3,000
594	35		Shop stairs, offices, lunchroom and hallway upgrades.  CAPITAL EXPENSE - EQUIPMENT	5,000	3,000
597	10	010	Lateral root cutter & grease cleaning head. TRANSFER TO FUND 408 - SEWER CAPITAL RESERVE	350,000	375,000
			Transfer required to fund Sewer Rehab projects.		
			SEWER COLLECTION - SUB TOTAL	\$ 4,393,923	\$ 4,402,166

2013/2014 FINAL BUDGET

FUND: 403 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
			WATER TREATMENT		
538	10	510	STATE EXAMINER'S CHARGES	\$ 4,000	\$ 4,000
538	40	100	SALARIES	150,715	150,715
538	40	110	Pays salaries for 2.33 full-time equivalent positions.  OVERTIME	6,500	4,000
538	40		BENEFITS	78,115	78,039
538	40	310	Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc. SUPPLIES	64,000	65,000
538	40		Water Treatment Plant chemicals. SUPPLIES - WATER PURCHASE	2,000	2,000
538	40	321	Purchase water from City of Longview/PUD.  FUEL - VEHICLES	1,500	1,750
538	40	350	TOOLS	700	500
538	40	410	Miscellaneous hand tools. PROFESSIONAL SERVICES - TESTING	22,000	22,000
538	40	420	Meter reading, DOH testing and testing of new well.  TELEMETERING/PHONE/POSTAGE	11,000	11,500
538	40	430	Telemetry for SE reservoir and PUD systems.  TRAVEL	1,000	1,000
538	40	440	Miscellaneous training and seminars. ADVERTISING	100	100
538	40	460	Posting jobs, supplies, and bid advertisements.  INSURANCE	40,000	40,000
538	40	470	UTILITY SERVICE	95,000	99,000
538	40	480	Electricity provided by Cowlitz PUD. City of Kelso utilities.  WATER TREATMENT PLANT REPAIR AND MAINTENANCE	85,000	65,000
538	40	481	Ranney pump, supply line, and lateral repair.  SHOP AND RADIO REPAIR	300	300
538	40	482	HARDWARE MAINTENANCE	1,200	1,300
538	40	483	Maintain utility hardware. SOFTWARE MAINTENANCE	4,000	4,200
538	40	486	Computer software maintenance for utility programs.  VEHICLE MAINTENANCE	1,000	1,250
538	40	490	MISCELLANEOUS EXPENSES	13,500	14,000
			Includes Dept. of Health permit, laundry, rain gear, dues and subscriptions.	., .	,

#### WATER / SEWER FUND 2013/2014 FINAL BUDGET FUND: 403 DEPT: 25 2013 2014 BASUB ELE OBJ ACCOUNT DESCRIPTION 40 491 EQUIPMENT RENTAL 2.500 2.500 538 75,000 75,000 538 40 530 STATE UTILITY EXCISE TAX 5.029% of water sales & 1.8% of connection fees (1/2 Wat. Treatment). 139,522 538 CITY B & O TAX 142,400 40 541 10% of water sales (1/2 distribution). 96,109 96,628 538 40 910 ADMINISTRATIVE SERVICES Reimburse the general fund for finance, city manager and public works director. 911 PROFESSIONAL SERVICES - ENGINEERING 2,600 3,000 538 40 Payments to the General Fund for engineering services. 940 EQUIPMENT RESERVE - DEPRECIATION 3,338 3,338 538 40 For future replacement of vehicles & equipment. 6,000 6,000 953 OFFICE RENTAL 538 40 Rental charges for office space at City Hall. 770 ANNUAL PRINCIPAL PAYMENT - SRF LOANS 187.506 187.506 582 State Revolving Fund loans to finance the Water Treatment Plant construction. Balance after 2014 payment on the 1999 SRF loan \$647,484. Payoff 2020. Balance after 2014 payment on the 2002 SRF loan \$636,738. Payoff 2022. 831 ANNUAL INTEREST PAYMENT - SRF LOANS 33,522 29,630 592 38 For 1999 & 2002 State Revolving Fund loans. 2020 and 2022 pay offs. **CAPITAL EXPENSE - EQUIPMENT** 60,550 2,000 594 40 640 Software and lawnmower. \$ 1,188,277 \$ 1,113,656 WATER TREATMENT - SUB TOTAL \$ 7,843,259 \$ 7,540,142 WATER/SEWER TOTAL EXPENDITURES

### WATER CAPITAL RESERVE FUND 2013/2014 FINAL BUDGET FUND: 404 DEPT: 17 BASUB ELE OBJ ACCOUNT DESCRIPTION 2013 2014 00 | 00 | BEGINNING FUND BALANCE 955,000 | \$ 28,000 308 Beginning cash required for capital projects. INVESTMENT INTEREST 2,000 2,000 361 10 Investment of idle cash. CAPITAL RECOVERY/SDC CHARGES - WATER 18,000 18,000 385 40 00 Fees charged for water hook-up. TRANSFER FROM WATER/SEWER 00 600,000 375,000 397 00 Transfer from W/S to complete projects. WATER CAPITAL RESERVE TOTAL REVENUE \$ 1,575,000 \$ 423,000

#### WATER CAPITAL RESERVE FUND 2013/2014 FINAL BUDGET FUND: 404 DEPT: 17 BASUB ELE OBJ ACCOUNT DESCRIPTION 2013 2014 06 | 002 | CLEAN RANNEY WELL 25,000 T 534 1,300,000 001 AMI 594 11 Automated water meters. 594 13 001 CLYDESDALE COURT 50,000 118,000 594 13 002 N.E. 20TH AVENUE WATERLINE REPLACEMENT 20,000 003 RANNEY WELL EMERGENCY GENERATOR 80,000 594 13 004 PUMP STATION METER INSTALLATION 50,000 13 594 594 13 005 BACKWASH RECOVERY EVALUATION 50,000 594 14 001 ELIZABETH STREET WATERLINE REPLACEMENT 20,000 002 WATER TREATMENT PLANT GENERATORS 185,000 594 14 100,000 003 NORTH KELSO WATER TRANSMISSION 594 14

\$ 1,575,000 \$ 423,000

WATER CAPITAL RESERVE TOTAL EXPENDITURES

## DRAINAGE FUND

			2013/2014 FINAL BUDGET		
FUND:	407 I	DEPT	·: 52		
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
308	00	00	BEGINNING FUND BALANCE	\$ 359,458	\$ -
334	00	00	Beginning cash required for operations.  STATE GRANTS		500,000
004	00	00	Minor Road Storm Drain.	-	500,000
343	83	3	RESIDENTIAL REVENUE	349,134	352,000
			3% increase for 2013 and 2014.  COMMERCIAL REVENUE	 	 
343	83			199,190	205,000
361	10	00	3% increase for 2013 and 2014. INVESTMENT INTEREST	 200	200
			Investment of idle cash.		
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DRAINAGE TOTAL REVENUE \$ 907,982 \$ 1,057,200

### DRAINAGE FUND

FI	IN	m	: 40	۱7	n	ËΦ.	T.	52
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BASUB	ELF	OB.I	ACCOUNT DESCRIPTION	2013	2014
508	00		ENDING FUND BALANCE	\$ -	\$ 49,660
504	40	540	STATE EXAMINER'S CHARGES	700	700
531	10	510	STATE EXAMINER'S CHARGES	700	700
531	50	100	SALARIES	193,717	193,874
504		440	1 FTE Engineer and 2 FTE Drainage Techs.		4.500
531	50	110	OVERTIME	1,200	1,500
531	50	200	BENEFITS	86,002	86,071
		040	Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.	40.000	45.000
531	50	310	SUPPLIES	13,000	15,000
531	50	320	Include catch basins, manholes, pipe, material & misc supplies.  FUEL - VEHICLES	7,500	8,000
"	00	020	TOME VEHICLES	,,000	0,000
531	50	350	SMALL TOOLS/EQUIPMENT	550	600
531	50	410	PROFESSIONAL SERVICES	500	700
			Drug & alcohol testing, DOE Storm Water Permit.		
531	50	420	TELEPHONE/POSTAGE	3,000	3,100
531	50	430	TRAVEL	500	500
531	50	460	INSURANCE	15,300	15,300
531	50	470	ELECTRICITY	4,400	4,550
531	50	471	WATER/SEWER/GARBAGE	1,100	1,200
531	50	480	STORM SEWER REPAIR AND MAINTENANCE	53,000	28,000
			Storm sewer cleaning and equipment rentals.		
531	50	481	HARDWARE MAINTENANCE	500	500
531	50	482	Maintain utility hardware.  SOFTWARE MAINTENANCE	5,000	5,000
"	00	"	Computer software maintenance for AS400.	0,000	0,000
531	50	483	STŘEET ŚWEEPING	3,000	3,300
531	50	487	VEHICLE MAINTENANCE	7,500	7,700
531	50	490	MISCELLANEOUS EXPENSE	4,000	4,200
531	50	530	Includes rain gear, laundry, registrations, dues, subscriptions.  STATE UTILITY TAX	9,400	9,400
""	50	000	1.8% tax on gross revenues.	9,400	9,400
			TOO TES OF GLOST CHORICS.		

#### DRAINAGE FUND 2013/2014 FINAL BUDGET FUND: 407 DEPT: 52 BASUB ELE OBJ ACCOUNT DESCRIPTION 2013 910 ADMINISTRATIVE SERVICES 54,381 531 50 53,859 Reimburse the general fund for finance, city manager and public works director. 911 PROFESSIONAL SERVICES-ENGINEERING 531 50 2,000 2,000 Payments to the general fund for engineering services. 531 912 INTERDEPARTMENTAL SERVICES 50 24.364 24.364 Reimburse the Water/Sewer fund for dept. asst. & public works superintendant. 531 940 EQUIPMENT RESERVE - DEPRECIATION 50 1,200 1,200 For the future replacement of vehicles. 620 NPDES COMPLIANCE 594 34 3,400 3,400 DOE permit fee. 001 CHESTNÚT STREET DRAINAGE 594 10 309,290 594 10 012 BURCHAM CANYON UPGRADE 64,000 594 001 OPERATIONS STORM DRAINAGE UPGRADE 40,000 13 594 14 001 MINOR ROAD PIPE PROJECT 500,000 002 GRADE STREET BRIDGE RESTORATION 594 14 18,000 003 SOUTH 9TH AVENUE DRAINAGE 594 <u>14</u> 15,000 DRAINAGE TOTAL EXPENDITURES \$ 907,982 \$ 1,057,200

### SEWER CAPITAL RESERVE FUND

FUND: 4	108 Di	EPT: 28
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BASUB	ELE	OBJ	ACCOUNT DESCRIPTION		2013		<b>2014</b> 338,800
308	00	00	BEGINNING FUND BALANCE	\$	-	\$	338,800
	l		Beginning cash required for capital projects.  CDGB GRANT - N. KELSO REHAB PHASE V			L	
333	14	29	CDGB GRANT - N. KELSO REHAB PHASE V	_	-		900,000
004	10	1	INVESTMENT INTEREST		1,500	<u> </u>	1,500
361	10	00			1,000		1,000
385	50	00	Investment of idle cash.  CAPITAL RECOVERY/SDC CHARGES - SEWER		5,000		5,000
	"				·		
397	00	02	Fees charged for sewer hook-up. TRANSFER FROM WATER/SEWER FUND 403		350,000		375,000
	l	<u></u>	To fund sewer projects.				
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			SEWER CAPITAL RESERVE TOTAL REVENUE		356,500	<b></b>	i,620,suc

## SEWER CAPITAL RESERVE FUND

2013/2014 FINAL BUDGET

FUND: 408 DEPT: 28	F	U١	ND:	408	DEP	Т:	28
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BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
508	00	000	ENDING FUND BALANCE	\$ 55,200	\$ -
535	10	001	N. KELSO SEWER REHAB PHASE V		1,500,000
535	50		STATE UTILITY TAX	300	300
594	09	001	1.8% of capital recovery charge.  CATLIN PUMP STATION PUMP REPLACEMENT	50,000	-
594	09	002	DONATION STATION UPGRADE	-	100,000
594	11	002	ELIZABETH STREET		20,000
594	13	001	CLARK STREET PUMP STATION PUMP REPLACEMENT	50,000	_
594	13	002	PUMP STATION UST EVALUATION	17,000	<b>LA</b>
594	13	003	MANASCO DRIVE INTERCEPTOR  Evaluation.	100,000	-
594	13	004	COWEEMAN LANE SEWER REPLACEMENT	34,000	<u></u>
594	13	005	PUMP STATION METER INSTALLATION	50,000	-
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\$ 356,500 \$ 1,620,300

SEWER CAPITAL RESERVE TOTAL EXPENDITURES

### WATER GUARANTEE DEPOSIT FUND

			2013/2014 FINAL BUDGET			
FUND:	409 E	DEPT	: 47			
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION		2013	2014
389	00	00	ACCOUNT DESCRIPTION CUSTOMER DEPOSITS	\$	<b>2013</b> 90,000	\$ <b>2014</b> 90,000
			Receipts for customer deposits for water/sewer utility service.		,	·
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WATER GUARANTEE DEPOSIT TOTAL REVENUE \$ 90,000 \$ 90,000

WATER GUARANTEE DEPOSIT FUND 2013/2014 FINAL BUDGET FUND: 409 DEPT: 47 BASUB ELE OBJ ACCO 589 00 000 REFUNDS OF DEPOSITS ACCOUNT DESCRIPTION 2013 2014 90,000 \$ 90,000 Customer deposit refunds based upon good payment history. 90,000 WATER GUARANTEE DEPOSIT TOTAL EXPENDITURES \$ 90,000 \$

W/S REF/IMP REV BOND FUND 2013/2014 FINAL BUDGET FUND: 413 DEPT: 44 BASUB ELE OBJ ACCOUNT DESCRIPTION 2013 10 00 INVESTMENT INTEREST 100 | \$ 100 Investment of idle cash until payments due. W/S REF/IMP REV BOND TOTAL REVENUE 100 \$ 100

W/S REF/IMP REV BOND FUND 2013/2014 FINAL BUDGET FUND: 413 DEPT: 44 BASUB ELE OBJ ACCOUNTY 508 00 000 ENDING FUND BALANCE 2013 ACCOUNT DESCRIPTION 100 | \$ 100 100 \$ W/S REF/IMP REV BOND TOTAL EXPENDITURES \$ 100

W/S REV BOND RESERVE FUND 2013/2014 FINAL BUDGET FUND: 414 DEPT: 45 BASUB ELE OBJ ACCOUNT DESCRIPTION 361 | 10 | 00 | INVESTMENT INTEREST 200 | \$ 250 Investment of restricted cash. W/S REV BOND RESERVE TOTAL REVENUE \$ 200 \$ 250

W/S REV BOND RESERVE FUND 2013/2014 FINAL BUDGET FUND: 414 DEPT: 45 BASUB ELE OBJ ACCOUNT DESCRIPTION 2013 200 \$ 00 000 ENDING FUND BALANCE 250 508 W/S REV BOND RESERVE TOTAL EXPENDITURES 250 \$ 200 \$

EQUIPMENT RESERVE FUND 2013/2014 FINAL BUDGET

Fl	JN	D:	502	DEP	T:	33

BASUB	ELE				2013	2014
308	00		BEGINNING FUND BALANCE	\$	130,046	\$ -
361	10	00	Beginning cash required for acquisitions. INVESTMENT INTEREST		1,000	1,000
			Investment of idle cash.			
365	90	01	DEPRECIATION CHARGES - POLICE		40,000	40,000
365	90	02	DEPRECIATION CHARGES - ENGINEERING		3,000	3,000
365	90	04	DEPRECIATION CHARGES - STREET		30,000	30,000
365	90	05	DEPRECIATION CHARGES - TRAFFIC		10,000	10,000
365	90	06	DEPRECIATION CHARGES - PARKS		5,000	5,000
365	90	07	DEPRECIATION CHARGES - WATER/SEWER		108,110	108,110
365	90	80	DEPRECIATION CHARGES - DRAINAGE		1,200	1,200
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			EQUIPMENT RESERVE TOTAL REVENUE	\$:	328,356	\$ 198,310

EQUIPMENT RESERVE FUND 2013/2014 FINAL BUDGET FUND: 502 DEPT: 33 BASUB ELE OBJ ACCOUNT DESCRIPTION 2013 2014 00 000 ENDING FUND BALANCE 153,310 508 640 ENGINEERING FLEET 17,589 594 48 73,998 641 STREET FLEET 594 48 Replace pickup \$29,128 & two and a half yard dump truck \$44,870. 642 POLICE FLEET 45,000 45,000 48 594 One fully equipped patrol car 2013 & 2014. 644 PARK FLEET 26,000 594 48 Replace full size pickup F250. 645 WATER/SEWER FLEET 165,769 594 48 New f-450 \$43,839, f-450 crew cab \$52,841, Chevy Colorado \$17,589, and F-450 extended \$51,500.

\$ 328,356 \$ 198,310

EQUIPMENT RESERVE TOTAL EXPENDITURES

FIREMEN'S PENSION FUND

			2013/2014 FINAL BUDGET		
FUND:	601 I	DEPT	·: 34		
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
311	10	00	REAL AND PERSONAL PROPERTY TAXES	\$ 170,000	\$ 171,000
	1,		@ 22.5 cents per \$1,000 of assessed value. LOCAL RETAIL SALES & USE TAXES	00 750	17050
313	10			33,750	47,350
336	06	Q1	Taxes allocated from the General Fund. FIRE INSURANCE PREMIUM TAX	11,000	11,400
000	"	ŭ'	State remittance.	11,000	11,100
361	10	00	INVESTMENT INTEREST	500	500
			Investment of idle cash.		

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			FIREMEN'S PENSION TOTAL REVENUE	\$ 215,250	\$ 230,250

FIREMEN'S PENSION FUND

FUND: 601 DEPT: 34 BASUB ELE OBJ ACCOUNT DESCRIPTION 517 28 290 FIREMEN'S PENSION PAYMENTS Pension benefits for LEOFF 1 firefighters. \$ 517 38 200 PENSIONER'S MEDICAL PAYMENTS \$	2013 59,000 S 156,000	2014 \$ 61,000
517 28 290 FIREMEN'S PENSION PAYMENTS \$	59,000 S	\$ 61,000
517 28 290 FIREMEN'S PENSION PAYMENTS \$	59,000 S	\$ 61,000
Pension benefits for LEOFF 1 firefighters. 517 38 200 PENSIONER'S MEDICAL PAYMENTS		460,000
517 38 200 PENSIONER'S MEDICAL PAYMENTS		460 000
	250	169,000
Premiums and medical costs LEOFF 1 retirees. 517 70 491 MISCELLANEOUS EXPENSES	20U i	250
		200
Various miscellaneous expenditures.		
		
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FIREMEN'S PENSION TOTAL EXPENDITURES \$	215,250	230.250
1. Habilitary C. D. Harvey I. C. Landerson and D. Harvey C.	<u> Allyjayy</u>	/

AIRPORT FUND

2013/2014 FINAL BUDGET

Fι	JN	ID:	: 6	02	DE!	PT	:	59

BASUB			ACCOUNT DESCRIPTION	2013	2014
308	00	00	BEGINNING FUND BALANCE	\$ 40,916	\$ 28,322
047			Beginning cash required for operations. LEASEHOLD EXCISE	4.000	4 000
317	20	00	1	4,000	4,000
317	90	00	Leasehold excise from State. FUEL TAX		1,000
017	30	00	TOLE TAX		1,000
330	00	00	INTERGOVT - COWLITZ COUNTY	60,000	60,000
			Annual operating contribution. INTERGOVT - CITY OF LONGVIEW		
330	00	02		60,000	60,000
			Annual operating contribution.		
330	00		INTERGOVT - PORT OF LONGVIEW	60,000	60,000
331	20	00	Annual operating contribution. FAA AIRPORT IMPROVEMENT GRANT	147,250	1,000,031
331	20	00	PAA AIRPORT IMPROVEMENT GRANT	147,250	1,000,031
334	03	60	WSDOT - AIRPORT IMPROVEMENT GRANT	304,000	25,000
	100		DUDAL COUNTY DEVELOPMENT OF ANT	500,000	
336	00	00	RURAL COUNTY DEVELOPMENT GRANT	560,000	•
361	11	00	Cowlitz County - \$300K new and \$260K prior. INTEREST INCOME	100	100
301		00	INTEREST INCOME	100	100
362	50	00	HANGAR LEASES	100,576	100,576
362	50	01	LAND LEASES	14,212	23,000
	1		DENTALO, ADADTHENT	7.500	7 500
362	60	00	RENTALS - APARTMENT	7,500	7,500
397	00	01	OPERATING TRANSFER - CITY OF KELSO	60,000	60,000
			Annual operating contribution.		

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AIRPORT TOTAL REVENUE

\$ 1,418,554 \$ 1,429,529

AIRPORT FUND

יטאט:	602 I	DEPT	: 59		
BASUB	ELE		ACCOUNT DESCRIPTION	2013	2014
546	10	100	SALARIES - ADMINISTRATIVE	\$ 60,000	\$ 63,000
546	10	200	BENEFITS - ADMINISTRATIVE	32,000	34,000
546	10	310	OFFICE SUPPLIES Misc. office supplies (includes janitorial supplies).	250	250
546	10	410	PROFESSIONAL SERVICES Includes airport management (\$24,000). 1/2 time.	24,600	24,600
546	10	411	PROFESSIONAL SERVICES For accounting services provided by the City of Kelso.	30,000	30,000
546	10	412	PROFESSIONAL SERVICES - LEGAL	10,000	10,000
546	10	420	TELEPHONE/POSTAGE	550	550
546	10	430	TRAVEL/SEMINARS	1,500	1,700
546	10	490	MEMBERSHIP DUES & FEES	800	800
546	10	510	Washington Airport Management Association. STATE EXAMINER'S CHARGES	400	400
646	10	530	Annual State audit. LEASEHOLD TAXES	150	150
546	40	530	Paid to the State in lieu of property tax. DIKING ASSESSMENT	20,000	20,000
546	50	100	MAINTENANCE WAGES	54,000	56,000
546	50	200	MAINTENANCE BENEFITS	32,000	34,000
546	50	480	REPAIRS TO BUILDINGS	5,000	5,000
546	50	481	Repairs/Maint. REPAIRS TO LANDING FIELD	14,584	5,679
546	50	485	Repairs/Maint. REPAIRS TO HANGARS	5,000	5,000
546	50	487	Repairs/Maint. REPAIRS ELECTRICAL	1,000	1,000
546	50	488	Repairs/Maint. REPAIRS & MAINTENANCE - EQUIPMENT	3,500	3,500
546	50	489		500	500
546	70	440	Repairs/Maint of airport vehicles. ADVERTISING/PROMOTION Airport advertising/legal ads.	500	500

AIRPORT FUND

BASUB		OBJ	ACCOUNT DESCRIPTION	2013	2014
546	80	310	OPERATING SUPPLIES	3,000	3,00
			Electrical/construction/plumbing supplies, paint, lubricants.		
546	80	311	RUNWAY LIGHTS	1,500	1,50
546	80	1	FUEL	2,000	2,00
546	80	350	Diesel & gasoline. SMALL TOOLS & EQUIPMENT	600	60
546	80		PROPERTY INSURANCE	22,500	23,00
546	80	474	Liability, Property, and Storage tanks. ELECTRICITY	0.400	0.00
	00	4/1	ELECTRICITY	8,100	8,20
546	80	472	GARBAGE/ STORM MANAGEMENT/WATER	12,000	12,50
546	80	473	SANITATION	2,000	2,30
582	46	771	Portable toilets. NOTE PAYABLE - LONGVIEW	15,000	15,00
002	10			13,000	10,00
592	46		Balance after 2014 payment \$20,000. 2015 payoff INTEREST EXP - LONGVIEW NOTE	200	20
594	46	630	2015 payoff: UNDERGROUND STORAGE TANKS	4,000	4,00
594	46	631	AIRPORT IMPROVEMENTS	1,033,820	1,060,60
50.4	10	0.40	Design, EA, Land, Stop way. MACHINERY AND EQUIPMENT		
594	46	640		17,500	-
			New truck for airport.		
		**			